

117TH CONGRESS
1ST SESSION

H. R. 1484

To amend the Internal Revenue Code of 1986 to modify the energy tax credit to apply to qualified distributed wind energy property.

IN THE HOUSE OF REPRESENTATIVES

MARCH 2, 2021

Mr. BLUMENAUER introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to modify the energy tax credit to apply to qualified distributed wind energy property.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Rural Wind Energy
5 Modernization and Extension Act of 2021”.

6 **SEC. 2. QUALIFIED DISTRIBUTED WIND ENERGY PROP-**
7 **ERTIES ADDED TO ENERGY CREDIT.**

8 (a) IN GENERAL.—Section 48 of the Internal Rev-
9 enue Code of 1986 is amended—

10 (1) in subsection (a)—

1 (A) in paragraph (7)—

2 (i) in the header, by striking,
3 “PHASEOUT FOR FIBER-OPTIC SOLAR,
4 QUALIFIED FUEL CELL, AND QUALIFIED
5 SMALL WIND ENERGY PROPERTY” and in-
6 serting “PHASEOUT FOR FIBER-OPTIC
7 SOLAR OR QUALIFIED FUEL CELL PROP-
8 ERTY”, and

9 (ii) by striking “qualified fuel cell
10 property, qualified small wind property, or
11 energy property” and inserting “qualified
12 fuel cell property or energy property”, and

13 (B) by adding at the end the following new
14 paragraph:

15 “(8) PHASEOUT FOR QUALIFIED DISTRIBUTED
16 WIND ENERGY PROPERTY.—

17 “(A) IN GENERAL.—Subject to subpara-
18 graph (B), in the case of any qualified distrib-
19 uted wind energy property described in para-
20 graph (3)(A)(vi), the energy percentage deter-
21 mined under paragraph (2) shall be equal to—

22 “(i) in the case of any property the
23 construction of which begins before Janu-
24 ary 1, 2028, 30 percent, and

1 “(ii) in the case of any property the
2 construction of which begins after Decem-
3 ber 31, 2027, 10 percent.

4 “(B) PLACED IN SERVICE DEADLINE.—In
5 the case of any qualified distributed wind en-
6 ergy property described in subparagraph (A)(i)
7 which is not placed in service before January 1,
8 2029, the energy percentage determined under
9 paragraph (2) shall be equal to 10 percent.”,
10 (2) by striking “qualified small wind energy
11 property” each place it appears and inserting “quali-
12 fied distributed wind energy property”, and

13 (3) by amending subsection (c)(4) to read as
14 follows:

15 “(4) QUALIFIED DISTRIBUTED WIND ENERGY
16 PROPERTY.—

17 “(A) IN GENERAL.—The term ‘qualified
18 distributed wind energy property’ means prop-
19 erty that uses one or more wind turbines in a
20 single project with a total nameplate capacity
21 not exceeding 10 MW which—

22 “(i) are installed on properties with
23 sufficient electrical load such that the an-
24 nual energy consumption of the property is

1 at least 50 percent of the annual energy
2 produced by the wind energy property, or

3 “(ii) are used as part of a subscrip-
4 tion-based or shared-ownership program
5 that benefits at least five customers and
6 allocates energy production proportionately
7 to subscription or ownership where no
8 more than 50 percent of the energy pro-
9 duced is claimed by any one owner or sub-
10 scribe.

11 “(B) WIND TURBINE.—The term ‘wind
12 turbine’ means equipment which—

13 “(i) uses wind to produce electricity,
14 and

15 “(ii) is certified by an accredited cer-
16 tification agency that applies the perform-
17 ance and design standards of the American
18 Wind Energy Association or International
19 Electrotechnical Commission.”.

20 (b) EFFECTIVE DATE.—The amendments made by
21 this section shall apply to property placed in service after
22 the date of the enactment of this Act.

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