

117TH CONGRESS
1ST SESSION

H. R. 5234

To amend the Internal Revenue Code of 1986 to provide for elective payments to Indian tribal governments for energy property and electricity produced from certain renewable resources.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 10, 2021

Ms. MOORE of Wisconsin (for herself, Mr. O'HALLERAN, and Mr. PANETTA) 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 provide for elective payments to Indian tribal governments for energy property and electricity produced from certain renewable resources.

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 “Promoting Sustainable
5 Energy Projects for Tribal Communities Act of 2021”.

1 **SEC. 2. ELECTIVE PAYMENT TO INDIAN TRIBAL GOVERN-**
2 **MENTS FOR ENERGY PROPERTY AND ELEC-**
3 **TRICITY PRODUCED FROM CERTAIN RENEW-**
4 **ABLE RESOURCES, ETC.**

5 (a) IN GENERAL.—Subchapter B of chapter 65 of the
6 Internal Revenue Code of 1986 is amended by adding at
7 the end the following new section:

8 **“SEC. 6431. ELECTIVE PAYMENT TO INDIAN TRIBAL GOV-**
9 **ERNMENTS FOR ENERGY PROPERTY AND**
10 **ELECTRICITY PRODUCED FROM CERTAIN RE-**
11 **NEWABLE RESOURCES, ETC.**

12 “(a) ENERGY PROPERTY.—In the case of an Indian
13 tribal government (within the meaning of such term for
14 purposes of section 139E) making an election (at such
15 time and in such manner as the Secretary may provide)
16 under this section with respect to any portion of an energy
17 credit which would (without regard to this section) be de-
18 termined under section 48 with respect to such taxpayer
19 or any portion of a renewable electricity production credit
20 which would (without regard to this section) be deter-
21 mined under section 45 with respect to such taxpayer,
22 such taxpayer shall be treated as making a payment
23 against the tax imposed by subtitle A for the taxable year
24 equal to the amount of such portion.

25 “(b) TIMING.—The payment described in subsection
26 (a) shall be treated as made on the later of the due date

1 of the return of tax for such taxable year or the date on
2 which such return is filed.

3 “(c) EXCLUSION FROM GROSS INCOME.—Gross in-
4 come of the taxpayer shall be determined without regard
5 to this section.

6 “(d) DENIAL OF DOUBLE BENEFIT.—Solely for pur-
7 poses of section 38, in the case of a taxpayer making an
8 election under this section, the energy credit determined
9 under section 45 or the renewable electricity production
10 credit determined under section 48 shall be reduced by
11 the amount of the portion of such credit with respect to
12 which the taxpayer makes such election.”.

13 (b) CLERICAL AMENDMENT.—The table of sections
14 for subchapter B of chapter 65 of such Code is amended
15 by adding at the end the following new item:

“Sec. 6431. Elective payment to Indian tribal governments for energy property
and electricity produced from certain renewable resources,
etc.”.

16 (c) EFFECTIVE DATE.—The amendments made by
17 this section shall apply to property originally placed in
18 service after the date of the enactment of this Act.

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