117TH CONGRESS
1ST SESSION
H. R. 4010

To amend the Internal Revenue Code of 1986 to include fuel cells using electromechanical processes for purposes of the energy tax credit.

IN THE HOUSE OF REPRESENTATIVES

JUNE 17, 2021

Mr. PANETTA (for himself, Mrs. WALORSKI, Ms. ESHOO, Mr. WENSTRUP, and Ms. SPEIER) introduced the following bill; which was referred to the Committee on Ways and Means

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A BILL

To amend the Internal Revenue Code of 1986 to include fuel cells using electromechanical processes for purposes of the energy tax credit.

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 "Clean Energy Produc-

5 tion Parity Act".

SEC. 2. INCLUDING FUEL CELLS USING ELECTROMECHANICAL PROCESSES FOR PURPOSES OF THE ENERGY TAX CREDIT.

(a) IN GENERAL.—Section 48(c)(1) of the Internal Revenue Code of 1986 is amended—

   (1) in subparagraph (A)(i)—

      (A) by inserting "or electromechanical" after "electrochemical", and

      (B) by inserting "(1 kilowatts in the case of a fuel cell power plant with a linear generator assembly)" after "0.5 kilowatt", and

   (2) in subparagraph (C)—

      (A) by inserting ", or linear generator assembly," after "a fuel cell stack assembly", and

      (B) by inserting "or electromechanical" after "electrochemical".

(b) LINEAR GENERATOR ASSEMBLY.—Section 48(c)(1) of such Code is amended by redesignating subparagraph (D) as subparagraph (E) and by inserting after subparagraph (C) the following new subparagraph:

      "(D) LINEAR GENERATOR ASSEMBLY.— The term 'linear generator assembly' does not include any assembly which contains rotating parts.".

1   (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to property placed in service after
3 the date of the enactment of this Act.

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