

117TH CONGRESS
1ST SESSION

S. 1485

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

IN THE SENATE OF THE UNITED STATES

APRIL 29, 2021

Mr. BROWN (for himself and Mr. PORTMAN) introduced the following bill;
which was read twice and referred to the Committee on Finance

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 “Linear Generator Par-
5 ity Act”.

6 **SEC. 2. INCLUDING FUEL CELLS USING**
7 **ELECTROMECHANICAL PROCESSES FOR PUR-**
8 **POSES OF THE ENERGY TAX CREDIT.**

9 (a) IN GENERAL.—Paragraph (1) of section 48(c) of
10 the Internal Revenue Code of 1986 is amended—

1 (1) in subparagraph (A)(i), by inserting “or
2 electromechanical” after “electrochemical”, and

3 (2) in subparagraph (C)—

4 (A) by inserting “, or linear generator as-
5 sembly,” after “a fuel cell stack assembly”, and

6 (B) by striking “electrochemical means”
7 and inserting “electrochemical or
8 electromechanical means without the use of ro-
9 tating parts”.

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

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