

117TH CONGRESS
2D SESSION

S. 5192

To amend the Internal Revenue Code of 1986 to increase the limitation
on the credit for biomass stoves and boilers.

IN THE SENATE OF THE UNITED STATES

DECEMBER 6, 2022

Mr. KING 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 increase
the limitation on the credit for biomass stoves and boilers.

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. INCREASED LIMITATION FOR BIOMASS STOVES**

4 **AND BOILERS UNDER ENERGY EFFICIENT**

5 **HOME IMPROVEMENT CREDIT.**

6 (a) IN GENERAL.—Section 25C(b)(5) of the Internal
7 Revenue Code of 1986 is amended—

8 (1) by striking “shall not, in the aggregate, ex-
9 ceed” and all that follows and inserting the fol-
10 lowing: “shall not exceed—

1 “(A) with respect to amounts paid or in-
2 curred, in the aggregate, for property described
3 in clauses (i) and (ii) of subsection (d)(2)(A),
4 \$2,000, and

5 “(B) with respect to amounts paid or in-
6 curred, in the aggregate, for property described
7 in subsection (d)(2)(B), \$8,000.”.

8 (b) EFFECTIVE DATE.—The amendment made by
9 this section shall apply to property placed in service after
10 December 31, 2022.

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