

118TH CONGRESS
1ST SESSION

H. R. 5807

To amend the Internal Revenue Code of 1986 to extend the energy credit with respect to microgrid controllers.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 28, 2023

Mr. PANETTA (for himself and Ms. TENNEY) 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 extend the energy credit with respect to microgrid controllers.

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 “Making Imperiled
5 Communities Resistant to Outages with Generation that
6 is Resilient, Islandable, and Distributed Extension Act”
7 or the “MICROGRID Extension Act”.

1 **SEC. 2. EXTENSION OF MICROGRID CONTROLLER ENERGY**
2 **CREDIT.**

3 (a) IN GENERAL.—Section 48(c)(8)(C) of the Inter-
4 nal Revenue Code of 1986 is amended by striking “De-
5 cember 31, 2024” and inserting “December 31, 2032”.

6 (b) EFFECTIVE DATE.—The amendment made by
7 this section shall apply to taxable years beginning after
8 December 31, 2024.

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