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(Original Signature of Member)

117TH CONGRESS
1ST SESSION

H. R. _____

To amend the Internal Revenue Code of 1986 to modify the qualifying advanced coal project credit, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

Mr. MCKINLEY introduced the following bill; which was referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to modify the qualifying advanced coal project credit, and for other purposes.

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 “Carbon Capture Mod-
5 ernization Act”.

1 **SEC. 2. MODIFICATIONS OF QUALIFYING ADVANCED COAL**
2 **PROJECT CREDIT.**

3 (a) SEQUESTRATION REQUIREMENT FOR CERTAIN
4 EQUIPMENT.—Section 48A(e)(1)(G) of the Internal Rev-
5 enue Code of 1986 is amended by inserting “and 60 per-
6 cent in the case of an application for a reallocation of cred-
7 its under subsection (d)(4) with respect to an electrical
8 generating unit in existence on October 3, 2008” after
9 “under subsection (d)(4)”.

10 (b) NAMEPLATE GENERATING CAPACITY REQUIRE-
11 MENT.—Section 48A(e)(1)(C) of such Code is amended by
12 striking “400 megawatts” and inserting “200
13 megawatts”.

14 (c) ADVANCED COAL-BASED GENERATION TECH-
15 NOLOGY REQUIREMENTS.—

16 (1) IN GENERAL.—Section 48A(f)(1) of such
17 Code is amended by striking “generation technology
18 if—” and all that follows through “the unit is de-
19 signed” and inserting “generation technology if the
20 unit is designed”.

21 (2) CONFORMING AMENDMENTS.—Section
22 48A(f) is amended—

23 (A) by striking all that precedes “the pur-
24 pose of this section” and inserting the fol-
25 lowing:

1 “(f) ADVANCED COAL-BASED GENERATION TECH-
2 NOLOGY.—For”,

3 (B) by striking “in subparagraph (B)” in
4 the second sentence and inserting “in this sub-
5 section”, and

6 (C) by striking paragraphs (2) and (3).

7 (d) PERFORMANCE REQUIREMENTS IN CASE OF
8 BEST AVAILABLE CONTROL TECHNOLOGY.—Section
9 48A(f) of such Code, as amended by this Act, is amended
10 by adding at the end the following: “In the case of a ret-
11 rofit of a unit which has undergone a best available control
12 technology analysis after August 8, 2005, with respect to
13 the removal or emissions of any pollutant which is SO₂
14 or NO_x, the removal or emissions design level with respect
15 to such pollutant shall be the level determined in such
16 analysis.”.

17 (e) CLARIFICATION OF REALLOCATION AUTHOR-
18 ITY.—Section 48A(d)(4) of the Internal Revenue Code of
19 1986 is amended—

20 (1) in subparagraph (A)—

21 (A) by striking “Not later than 6 years
22 after the date of enactment of this section, the”
23 and inserting “The”, and

24 (B) by inserting “and every 6 months
25 thereafter until all credits available under this

1 section have been allowed” after “the date
2 which is 6 years after the date of enactment of
3 this section”,

4 (2) in subparagraph (B)—

5 (A) by striking “may reallocate credits
6 available under clauses (i) and (ii) of paragraph
7 (3)(B)” and inserting “shall reallocate credits
8 remaining available under paragraph (3)”,

9 (B) by striking “or” at the end of clause
10 (i), and

11 (C) by striking clause (ii) and inserting the
12 following:

13 “(ii) any applicant for certification
14 which submitted an accepted application
15 has subsequently failed to satisfy the re-
16 quirements under paragraph (2)(D), or

17 “(iii) any certification made pursuant
18 to paragraph (2) has been revoked pursu-
19 ant to paragraph (2)(E).”, and

20 (3) in subparagraph (C)—

21 (A) by striking “clause (i) or (ii) of para-
22 graph (3)(B)” and inserting “paragraph (3)”,

23 (B) by striking “is authorized to” and in-
24 serting “shall”, and

1 (C) by striking “an additional program”
2 and inserting “additional programs”.

3 (f) EFFECTIVE DATE.—

4 (1) IN GENERAL.—Except as provided in para-
5 graph (2), the amendments made by this section
6 shall apply to allocations and reallocations after the
7 date of the enactment of this Act.

8 (2) REALLOCATION.—The amendments made
9 by subsection (e) shall apply to credits remaining
10 available under section 48A(d)(3) of the Internal
11 Revenue Code of 1986 on the date of the enactment
12 of this Act.