

116TH CONGRESS  
1ST SESSION

# H. R. 2040

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

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 2, 2019

Mr. PANETTA (for himself, Mr. STIVERS, Ms. ESHOO, Mr. WENSTRUP, Ms. SPEIER, and Mrs. WALORSKI) 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 make fuel cells using electromechanical processes eligible for 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 of 2019”.

1 **SEC. 2. FUEL CELLS USING ELECTROMECHANICAL PROC-**  
2 **ESSES MADE ELIGIBLE FOR THE ENERGY TAX**  
3 **CREDIT.**

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

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

8 (2) in subparagraph (C)—

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

11 (B) by inserting “or electromechanical”  
12 after “electrochemical”.

13 (b) **EFFECTIVE DATE.**—The amendments made by  
14 this section shall apply to periods after the date of the  
15 enactment of this Act under rules similar to the rules of  
16 section 48(m) of the Internal Revenue Code of 1986 (as  
17 in effect on the day before the date of the enactment of  
18 the Revenue Reconciliation Act of 1990).

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