Bill Fact Sheet – December 5, 2025 https://legilist.com Bill page: https://legilist.com/bill/108/s/494

# S 494

A bill to amend the Internal Revenue Code of 1986 to include agricultural and animal waste sources as a renewable energy resource.

Congress: 108 (2003–2005, Ended)

Chamber: Senate
Policy Area: Taxation
Introduced: Feb 27, 2003

Current Status: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S2978)

Latest Action: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S2978) (Feb

27, 2003)

Official Text: https://www.congress.gov/bill/108th-congress/senate-bill/494

### **Sponsor**

Name: Sen. Crapo, Mike [R-ID]

Party: Republican • State: ID • Chamber: Senate

#### **Cosponsors**

No cosponsors are listed for this bill.

## **Committee Activity**

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Feb 27, 2003

#### **Subjects & Policy Tags**

### **Policy Area:**

Taxation

#### **Related Bills**

No related bills are listed.

### Summary (as of Feb 27, 2003)

Amends the Internal Revenue Code to include within the scope of the credit for electricity produced from certain renewable resources: (1) electricity produced from agricultural and animal waste; and (2) certain agricultural and animal waste facilities and combined production facilities (production of electricity from agricultural and animal waste and other biobased products).

#### **Actions Timeline**

- Feb 27, 2003: Introduced in Senate
- Feb 27, 2003: Sponsor introductory remarks on measure. (CR S2978)
- Feb 27, 2003: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S2978)