HR 1397

To amend the Internal Revenue Code of 1986 to allow a credit against income tax for certain energy-efficient property.

Congress: 109 (2005–2007, Ended)
Chamber: House
Policy Area: Taxation
Introduced: Mar 17, 2005
Current Status: Referred to the House Committee on Ways and Means.
Latest Action: Referred to the House Committee on Ways and Means. (Mar 17, 2005)
Official Text: https://www.congress.gov/bill/109th-congress/house-bill/1397

Sponsor

Name: Rep. Johnson, Nancy L. [R-CT-5]
Party: Republican • **State:** CT • **Chamber:** House

Cosponsors (6 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Larson, John B. [D-CT-1]	D · CT		Mar 17, 2005
Rep. McNulty, Michael R. [D-NY-21]	D · NY		Mar 17, 2005
Rep. Reynolds, Thomas M. [R-NY-26]	R · NY		Apr 26, 2005
Rep. Fitzpatrick, Michael G. [R-PA-8]	R · PA		May 24, 2005
Rep. Weldon, Curt [R-PA-7]	R · PA		May 25, 2005
Rep. Kennedy, Mark R. [R-MN-6]	R · MN		Jun 22, 2005

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Mar 17, 2005

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
109 S 671	Related bill	**Mar 17, 2005:** Read twice and referred to the Committee on Finance.

Summary (as of Mar 17, 2005)

Amends the Internal Revenue Code to allow a tax credit for qualified fuel cell property. Limits the amount of such credit to 30 percent (10 percent for other energy property) of the basis of such fuel cell property up to a maximum of $500 for each 0.5 kilowatt of capacity of such property. Defines "qualified fuel cell property" as a fuel cell power plant which generates at least 0.5 kilowatt of electricity using an electrochemical process.

Allows a similar tax credit for the installation of qualified fuel cell property in a principal residence. Terminates both tax credits after December 31, 2009.

Actions Timeline

- **Mar 17, 2005:** Introduced in House
- **Mar 17, 2005:** Referred to the House Committee on Ways and Means.

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