

S 671

A bill to amend the Internal Revenue Code of 1986 to allow a credit against income tax for certain fuel cell property.

**Congress:** 109 (2005–2007, Ended)  
**Chamber:** Senate  
**Policy Area:** Taxation  
**Introduced:** Mar 17, 2005  
**Current Status:** Read twice and referred to the Committee on Finance.  
**Latest Action:** Read twice and referred to the Committee on Finance. (Mar 17, 2005)  
**Official Text:** <https://www.congress.gov/bill/109th-congress/senate-bill/671>

Sponsor

**Name:** Sen. Lieberman, Joseph I. [D-CT]  
**Party:** Democratic • **State:** CT • **Chamber:** Senate

Cosponsors (5 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Akaka, Daniel K. [D-HI]	D · HI		Mar 17, 2005
Sen. Smith, Gordon H. [R-OR]	R · OR		Mar 17, 2005
Sen. Snowe, Olympia J. [R-ME]	R · ME		Mar 17, 2005
Sen. Clinton, Hillary Rodham [D-NY]	D · NY		May 19, 2005
Sen. Schumer, Charles E. [D-NY]	D · NY		May 23, 2005

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Mar 18, 2005

Subjects & Policy Tags

**Policy Area:**

Taxation

Related Bills

Bill	Relationship	Last Action
109 HR 1397	Related bill	<b>Mar 17, 2005:</b> Referred to the House Committee on Ways and Means.

Amends the Internal Revenue Code to allow a tax credit for energy-efficient building property. Limits the amount of such credit to the lesser of 30 percent (10 percent for other energy property) of the basis of such energy-efficient building property or \$1,000 for each kilowatt of capacity of such property. Defines "energy-efficient building 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 energy-efficient building property in a taxpayer's residence. Terminates both tax credits after December 31, 2009.

### **Actions Timeline**

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- **Mar 17, 2005:** Introduced in Senate
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