

## HR 5879

To amend the Internal Revenue Code of 1986 to modify the credit for production from advanced nuclear power facilities.

**Congress:** 114 (2015–2017, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jul 14, 2016

**Current Status:** Placed on the Union Calendar, Calendar No. 676.

**Latest Action:** Placed on the Union Calendar, Calendar No. 676. (Dec 8, 2016)

**Official Text:** <https://www.congress.gov/bill/114th-congress/house-bill/5879>

### Sponsor

**Name:** Rep. Rice, Tom [R-SC-7]

**Party:** Republican • **State:** SC • **Chamber:** House

### Cosponsors (9 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Blumenauer, Earl [D-OR-3]	D · OR		Jul 14, 2016
Rep. Simpson, Michael K. [R-ID-2]	R · ID		Sep 9, 2016
Rep. Marchant, Kenny [R-TX-24]	R · TX		Sep 13, 2016
Rep. Price, Tom [R-GA-6]	R · GA		Sep 13, 2016
Rep. Renacci, James B. [R-OH-16]	R · OH		Sep 26, 2016
Rep. Duncan, Jeff [R-SC-3]	R · SC		Nov 14, 2016
Rep. Scott, David [D-GA-13]	D · GA		Nov 14, 2016
Rep. Sinema, Kyrsten [D-AZ-9]	D · AZ		Nov 14, 2016
Rep. Veasey, Marc A. [D-TX-33]	D · TX		Nov 14, 2016

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Reported By	Dec 8, 2016

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

*No related bills are listed.*

This bill amends the Internal Revenue Code, with respect to the tax credit for the production of electricity from advanced nuclear power facilities, to: (1) establish requirements for the allocation of unutilized portions of the national megawatt capacity limitation, and (2) allow public entities to transfer the credit to project partners.

If a portion of the 6,000 national megawatt capacity limitation for the credit is unutilized after December 31, 2020, the Internal Revenue Service must allocate the unutilized capacity: (1) first to facilities that were placed in service on or before December 31, 2020, and did not receive an allocation equal to their full nameplate capacity, and (2) then to facilities placed in service after December 31, 2020, in the order in which the facilities are placed in service. The placed-in-service sunset date of January 1, 2021, does not apply to the allocations of unutilized national megawatt capacity.

Qualified public entities may transfer the credit to an eligible project partner. A "qualified public entity" is: (1) a federal, state, or local government or any political subdivision, agency, or instrumentality thereof; (2) a mutual or cooperative electric company; or (3) a not-for-profit electric utility which has or had received a loan or loan guarantee under the Rural Electrification Act of 1936.

An "eligible project partner" includes any person who: (1) is responsible for, or is participating in, the design or construction of the facility; (2) participates in the provision of nuclear steam or nuclear fuel to the facility, or (3) has an ownership interest in the facility.

### **Actions Timeline**

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- **Dec 8, 2016:** Reported (Amended) by the Committee on Ways and Means. H. Rept. 114-863.
- **Dec 8, 2016:** Placed on the Union Calendar, Calendar No. 676.
- **Sep 21, 2016:** Committee Consideration and Mark-up Session Held.
- **Sep 21, 2016:** Ordered to be Reported (Amended) by the Yeas and Nays: 23 - 9.
- **Jul 14, 2016:** Introduced in House
- **Jul 14, 2016:** Referred to the House Committee on Ways and Means.

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