

112TH CONGRESS  
1ST SESSION

**S.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to provide an investment tax credit for community wind projects having generation capacity of not more than 20 megawatts, and for other purposes.

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IN THE SENATE OF THE UNITED STATES

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Mr. FRANKEN (for himself and Mr. TESTER) introduced the following bill; which was read twice and referred to the Committee on

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**A BILL**

To amend the Internal Revenue Code of 1986 to provide an investment tax credit for community wind projects having generation capacity of not more than 20 megawatts, and for other purposes.

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 “Community Wind  
5 Act”.

1 **SEC. 2. INVESTMENT TAX CREDIT FOR COMMUNITY WIND**  
2 **PROJECTS HAVING GENERATION CAPACITY**  
3 **OF NOT MORE THAN 20 MEGAWATTS.**

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

6 (1) by striking subparagraph (A) and inserting  
7 the following new subparagraph:

8 “(A) **IN GENERAL.**—The term ‘qualified  
9 small wind energy property’ means—

10 “(i) property which uses a qualifying  
11 small wind turbine to generate electricity,  
12 or

13 “(ii) property which uses 1 or more  
14 wind turbines with an aggregate nameplate  
15 capacity of more than 100 kilowatts but  
16 not more than 20 megawatts.”, and

17 (2) by redesignating subparagraph (C) as sub-  
18 subparagraph (D) and by inserting after subparagraph  
19 (B) the following new subparagraph:

20 “(C) **REGULATIONS.**—The Secretary shall  
21 prescribe such regulations as may be appro-  
22 priate to prevent improper division of property  
23 to attempt to meet the limitation under sub-  
24 paragraph (A)(ii).”.

25 (b) **DENIAL OF PRODUCTION CREDIT.**—Paragraph  
26 (1) of section 45(d) of the Internal Revenue Code of 1986

1 is amended by striking the period at the end and inserting  
2 “or any facility which is a qualified small wind energy  
3 property described in section 48(c)(4)(A)(ii) with respect  
4 to which the credit under section 48 is allowable.”.

5 (c) EFFECTIVE DATE.—The amendments made by  
6 this section shall apply to property placed in service after  
7 the date of the enactment of this Act.