

112TH CONGRESS  
2D SESSION

# S. 2143

To amend the Internal Revenue Code of 1986 to clarify that paper which is commonly recycled does not constitute a qualified energy resource under the section 45 credit for renewable electricity production.

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IN THE SENATE OF THE UNITED STATES

FEBRUARY 29, 2012

Ms. STABENOW introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to clarify that paper which is commonly recycled does not constitute a qualified energy resource under the section 45 credit for renewable electricity production.

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. EXCLUSION OF PAPER WHICH IS COMMONLY**  
4 **RECYCLED FROM DEFINITION OF MUNICIPAL**  
5 **SOLID WASTE.**

6 (a) IN GENERAL.—Section 45(c)(6) of the Internal  
7 Revenue Code of 1986 is amended by inserting “, except

1 that such term does not include paper which is commonly  
2 recycled” after “(42 U.S.C. 6903)”.

3 (b) **EFFECTIVE DATE.**—The amendment made by  
4 this section shall apply to electricity produced and sold  
5 after the date of the enactment of this Act, in taxable  
6 years ending after such date.

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