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(Original Signature of Member)

116TH CONGRESS
1ST SESSION

H. R. _____

To amend the Internal Revenue Code of 1986 to extend the credit for carbon oxide sequestration.

IN THE HOUSE OF REPRESENTATIVES

Ms. SEWELL of Alabama introduced the following bill; which was referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to extend the credit for carbon oxide sequestration.

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. EXTENSION OF CREDIT FOR CARBON OXIDE SE-**
4 **QUESTRATION.**

5 (a) IN GENERAL.—Section 45Q(d)(1) of the Internal
6 Revenue Code of 1986 is amended by striking “January
7 1, 2024” and inserting “January 1, 2025”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section applies to facilities the construction of which
3 begins after December 31, 2023.