



**JOINT COMMITTEE ON TAXATION**

**April 12, 2005**

**JCX-16-05**

**DESCRIPTION OF CHAIRMAN'S AMENDMENT IN THE NATURE OF  
A SUBSTITUTE TO H.R. 1541**

The Chairman's amendment in the nature of the substitute makes three modifications to H.R. 1541 as introduced.

1. The amendment adds the short title "Enhanced Energy Infrastructure and Technology Tax Act of 2005."
2. The amendment clarifies that the provision relating to the amortization of atmospheric pollution control facilities is prospective, such that the provision applies only to property the original use of which begins after the effective date. The amendment also provides that, with respect to eligible property constructed by the taxpayer, only the portion of the basis attributable to construction after the effective date is eligible for the 60-month amortization period.
3. The amendment clarifies that, in the provisions relating to tax credits for the purchase and installation of fuel cell property, a qualifying fuel cell must have an electricity-only generation efficiency of at least 30 percent.