(Original Signature of Member)
118TH CONGRESS H.R.
To amend the Internal Revenue Code of 1986 to extend the energy credit for qualified biogas property.
IN THE HOUSE OF REPRESENTATIVES
Ms. Scholten introduced the following bill; which was referred to the Committee on

## A BILL

To amend the Internal Revenue Code of 1986 to extend the energy credit for qualified biogas property.

- 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 "Extension of the Agri-
- 5 cultural Environmental Stewardship Act of 2024".

## 1 SEC. 2. EXTENSION OF ENERGY CREDIT FOR QUALIFIED

- 2 BIOGAS PROPERTY.
- 3 (a) IN GENERAL.—Section 48(c)(7)(C) of the Inter-
- 4 nal Revenue Code of 1986 is amended by striking "De-
- 5 cember 31, 2024" and inserting "December 31, 2025".
- 6 (b) Effective Date.—The amendment made by
- 7 this section shall apply to property the construction of
- 8 which begins after December 31, 2024.