



(Original Signature of Member)

115TH CONGRESS  
1ST SESSION

**H. R.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to ensure that new wind turbines located near certain military installations are ineligible for the renewable electricity production credit and the energy credit.

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IN THE HOUSE OF REPRESENTATIVES

Mr. COLLINS of New York introduced the following bill, which was referred to the Committee on \_\_\_\_\_

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**A BILL**

To amend the Internal Revenue Code of 1986 to ensure that new wind turbines located near certain military installations are ineligible for the renewable electricity production credit and the energy credit.

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 "Protection of Military  
5 Airfields from Wind Turbine Encroachment Act".

1 **SEC. 2. NEW WIND TURBINES LOCATED NEAR CERTAIN**  
2 **MILITARY INSTALLATIONS.**

3 (a) IN GENERAL.—Paragraph (1) of section 45(d) of  
4 the Internal Revenue Code of 1986 is amended by striking  
5 “Such term” and all that follows through the period and  
6 inserting the following: “Such term shall not include—

7 “(A) any facility with respect to which any  
8 qualified small wind energy property expendi-  
9 ture (as defined in subsection (d)(4) of section  
10 25D) is taken into account in determining the  
11 credit under such section, or

12 “(B) any facility which is originally placed  
13 in service after the date of the enactment of the  
14 Protection of Military Airfields from Wind Tur-  
15 bine Encroachment Act and is located within a  
16 50-mile radius of—

17 “(i) an airfield or airbase under the  
18 jurisdiction of a military department which  
19 is in active use, or

20 “(ii) an air traffic control radar site,  
21 weather radar site, or aircraft navigation  
22 aid which is—

23 “(I) owned or operated by the  
24 Department of Defense, and

25 “(II) a permanent land-based  
26 structure at a fixed location.”.

1 (b) QUALIFIED SMALL WIND ENERGY PROPERTY.—  
2 Paragraph (4) of section 48(c) of the Internal Revenue  
3 Code of 1986 is amended—

4 (1) by redesignating subparagraph (C) as sub-  
5 paragraph (D), and

6 (2) by inserting after subparagraph (B) the fol-  
7 lowing:

8 “(C) EXCEPTION.—The term ‘qualified  
9 small wind energy property’ shall not include  
10 any property which is originally placed in serv-  
11 ice after the date of the enactment of the Pro-  
12 tection of Military Airfields from Wind Turbine  
13 Enoachment Act and is located within a 50-  
14 mile radius of any property described in clause  
15 (i) or (ii) of section 45(d)(1)(B).”.

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