

119TH CONGRESS  
1ST SESSION

# H. R. 2599

To amend the Internal Revenue Code of 1986 to establish the emergency generator tax credit.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 2, 2025

Mr. HUNT (for himself, Mr. CARTER of Texas, Mr. NEHLS, Mr. WILLIAMS of Texas, Mr. BABIN, Mr. ELLZEY, Mrs. KIGGANS of Virginia, Mr. WEBER of Texas, Mr. RUTHERFORD, Mr. LUTTRELL, Mr. GOODEN, and Mr. MILLS) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to establish the emergency generator tax 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 “Preventing Outages  
5 With Electricity Reinforcement Act of 2025” or the  
6 “POWER Act of 2025”.

7 **SEC. 2. EMERGENCY GENERATOR CREDIT.**

8 (a) IN GENERAL.—Subpart A of part IV of sub-  
9 chapter A of chapter 1 of the Internal Revenue Code of

1 1986 is amended by inserting after section 25E the fol-  
2 lowing new section:

3 **“SEC. 25F. EMERGENCY GENERATOR CREDIT.**

4       “(a) ALLOWANCE OF CREDIT.—In the case of a  
5 qualified individual, there shall be allowed as a credit  
6 against the tax imposed by this subtitle an amount equal  
7 to so much of the amount paid or incurred by such quali-  
8 fied individual to purchase an emergency generator for use  
9 in the principal residence of such individual during the  
10 taxable year as does not exceed \$500.

11       “(b) QUALIFIED INDIVIDUAL.—

12               “(1) IN GENERAL.—For purposes of this sec-  
13 tion, the term ‘qualified individual’ means an indi-  
14 vidual—

15                       “(A) whose principal residence is located in  
16 an area with respect to which 2 or more covered  
17 major disasters were declared during the 5-year  
18 period ending on the last day of the taxable  
19 year, and

20                       “(B) who has received individual assistance  
21 under section 408 of the Robert T. Stafford  
22 Disaster Relief and Emergency Assistance Act  
23 with respect to a covered major disaster de-  
24 scribed in subparagraph (A) during such 5-year  
25 period.

1 “(c) LIMITATION.—

2 “(1) IN GENERAL.—The amount of the credit  
3 allowed under subsection (a) shall be reduced by  
4 \$100 for every \$25,000 by which the taxpayer’s  
5 modified adjusted gross income exceeds—

6 “(A) \$300,000 in the case of a joint re-  
7 turn, or

8 “(B) \$150,000 in the case of any other in-  
9 dividual.

10 “(2) MODIFIED ADJUSTED GROSS INCOME.—

11 For purposes of this subsection, the term ‘modified  
12 adjusted gross income’ means the adjusted gross in-  
13 come of the taxpayer for the taxable year increased  
14 by any amount excluded from gross income under  
15 section 911, 931, or 933.

16 “(d) DEFINITIONS.—For purposes of this section—

17 “(1) COVERED MAJOR DISASTER.—The term  
18 ‘covered major disaster’ means a major disaster de-  
19 clared under section 401 of the Robert T. Stafford  
20 Disaster Relief and Emergency Assistance Act that  
21 was not declared for the purpose of public health.

22 “(2) PRINCIPAL RESIDENCE.—The term ‘prin-  
23 cipal residence’ has the same meaning as when used  
24 in section 121.

1       “(e) TERMINATION.—No credit shall be allowed  
2 under subsection (a) with respect to any generator pur-  
3 chased after the date that is 2 years after the date of the  
4 enactment of this section.”.

5       (b) CONFORMING AMENDMENTS.—

6           (1) The table of sections for subpart A of part  
7 IV of subchapter A of chapter 1 of the Internal Rev-  
8 enue Code of 1986 is amended by inserting after the  
9 item relating to section 25E the following new item:

“Sec. 25F. Emergency generator credit.”.

10       (c) EFFECTIVE DATE.—The amendments made by  
11 this section shall apply to generators purchased after the  
12 date of the enactment of this Act.

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