

119TH CONGRESS
1ST SESSION

H. R. 536

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

IN THE HOUSE OF REPRESENTATIVES

JANUARY 16, 2025

Ms. SCHOLTEN (for herself and Mr. VALADAO) introduced the following bill;
which was referred to the Committee on Ways and Means

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 “Agricultural Environ-
5 mental Stewardship Act of 2025”.

6 **SEC. 2. EXTENSION OF ENERGY CREDIT FOR QUALIFIED**
7 **BIOGAS PROPERTY.**

8 (a) IN GENERAL.—Section 48(c)(7)(C) of the Inter-
9 nal Revenue Code of 1986 is amended by striking “De-
10 cember 31, 2024” and inserting “December 31, 2025”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to property the construction of
3 which begins after December 31, 2024.

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