

History of the 25C Tax Credit for Biomass Stoves (2008-2020)

Tax Year	Dollar-for-Dollar Credit \$ Limit	Efficiency Measure	Action	Authorizing Language (Bill number, date signed, page number). <i>title of legislation, text</i>
2008	\$300	Not specified	Established the tax credit for biomass stoves	(110HR1424 ; October 3, 2008; pg 80) <i>Emergency Economic Stabilization Act of 2008</i> “a stove which uses the burning of biomass fuel to heat a dwelling unit located in the United States and used as a residence by the taxpayer, or to heat water for use in such a dwelling unit, and which has a thermal efficiency rating of at least 75 percent.”
2009-2010	\$1,500	LHV	Retroactive extension for 2009 and extension for purchases made in 2010; added LHV IRS Guidance for 2009	(111HR1 ; Feb. 17, 2009; pg 209) <i>American Recovery and Reinvestment Act of 2009</i> “(4) WOOD STOVES.—Subparagraph (E) of section 25C(d)(3) is amended by inserting “, as measured using a lower heating value” after “75 percent”.
2011	\$300	Not specified	Extended the tax credit for 2011; removed LHV IRS Guidance for 2011	(111HR4853 ; December 17, 2010; pg 21) <i>Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010</i> “(B) WOOD STOVES.—Subparagraph (E) of section 25C(d)(3) is amended by striking “, as measured using a lower heating value”.
2012-2013	\$300	Not specified	Extended the tax credit for 2012 and 2013 IRS Guidance for 2013	(112HR8 ; January 2, 2013; pg 25) <i>American Tax Payer Relief Act of 2012</i> “(a) IN GENERAL.—Paragraph (2) of section 25C(g) is amended by striking “December 31, 2011” and inserting “December 31, 2013”. (b) EFFECTIVE DATE.—The amendment made by this section shall apply to property placed in service after December 31, 2011
2014	\$300	Not specified	Retroactive extension for 2014	(113HR5771 ; December 19, 2014; pg 13) <i>Tax Increase Prevention Act of 2014</i> “(a) IN GENERAL.—Paragraph (2) of section 25C(g) is amended by striking “December 31, 2013” and inserting “December 31, 2014”. (b) EFFECTIVE DATE.—The amendment made by this section shall apply to property placed in service after December 31, 2013.”
2015 - 2016	\$300	Not specified	Retroactive extension for 2015 and extension for purchases made in 2016	(114HR2029 ; December 18, 2015; pg 831) <i>Consolidated Appropriations Act of 2016</i> “(a) EXTENSION.—Section 25C(g)(2) is amended by striking “December 31, 2014” and inserting “December 31, 2016”.
2017	\$300	Not specified	Retroactive extension for 2017 IRS Notice for 2017	(115HR1892 ; February 9, 2018; pg 202) <i>Bipartisan Budget Act of 2018</i> “(a) IN GENERAL – Section 25C(g)(2) is amended by striking “December 31, 2016” and inserting “December 31, 2017.”
2018-2020	\$300	Not specified	Retroactive extension for 2018 and extension for purchases made by 12/20/20	(116HR1865 ; December 20, 2019; pg 698) <i>Further Consolidated Appropriations Act, 2020</i> (a) IN GENERAL.—Section 25C(g)(2) is amended by striking “December 31, 2017” and inserting “December 31, 2020”.