

**AMENDMENT TO H.R. 4**  
**OFFERED BY MR. ALLEN**

At the end of title I of division C of the bill insert  
the following new section:

1 **SEC. 3119. TAX BENEFITS NOT APPLICABLE TO CERTAIN**  
2 **FOSSIL-FUEL FIRED ELECTRIC GENERATION**  
3 **UNITS.**

4 (a) IN GENERAL.—Notwithstanding any other provi-  
5 sion of this Act or the Internal Revenue Code of 1986,  
6 none of the amendments made by this title shall apply to  
7 any fossil-fuel fired electric generation unit unless it meets  
8 (as of the due date for filing the return for the first tax-  
9 able year for which any benefit under such amendments  
10 is claimed) each of the following emission standards for  
11 air pollutants:

12 (1) MERCURY.—Mercury emissions shall not ex-  
13 ceed 10 percent of the mercury otherwise present in  
14 the flue gas.

15 (2) SULFUR DIOXIDE.—Sulfur dioxide emis-  
16 sions shall not exceed 3.0 pounds per megawatt hour  
17 and total annual sulfur dioxide emissions shall not  
18 exceed 3.0 pounds multiplied by the average mega-  
19 watt hours generated by the unit in the calendar  
20 years 1998 through 2000.

1           (3) NITROGEN OXIDES.—Nitrogen oxide emis-  
2           sions shall not exceed 1.5 pounds per megawatt hour  
3           and total annual emissions of nitrogen oxides shall  
4           not exceed 1.5 pounds multiplied by the average an-  
5           nual megawatt hours generated by the unit in the  
6           calendar years 1998 through 2000.

7           (4) CARBON DIOXIDE.—Carbon dioxide emis-  
8           sions shall not exceed 80 percent of emissions under  
9           conventional technology.

10          (b) COMPLIANCE.—Not later than 2 years after the  
11          date of the enactment of this Act, the Administrator of  
12          the Environmental Protection Agency, in consultation  
13          with the Secretary of Energy, shall promulgate methods  
14          for determining initial and continuing compliance with this  
15          section and fuel sampling techniques and emission moni-  
16          toring techniques for use by generating units in calcu-  
17          lating mercury emission reductions for the purposes of this  
18          section.