

Department of Energy for compliance with the Federal energy conservation standard.

(7) Produced

The term “produced” includes manufactured.

(8) 2001 energy conservation standard

The term “2001 energy conservation standard” means the energy conservation standards promulgated by the Department of Energy and effective July 1, 2001.

(9) Gallons per cycle

The term “gallons per cycle” means, with respect to a dishwasher, the amount of water, expressed in gallons, required to complete a normal cycle of a dishwasher.

(10) Water consumption factor

The term “water consumption factor” means, with respect to a clothes washer, the quotient of the total weighted per-cycle water consumption divided by the cubic foot (or liter) capacity of the clothes washer.

(g) Special rules

For purposes of this section—

(1) In general

Rules similar to the rules of subsections (c), (d), and (e) of section 52 shall apply.

(2) Controlled group

(A) In general

All persons treated as a single employer under subsection (a) or (b) of section 52 or subsection (m) or (o) of section 414 shall be treated as a single producer.

(B) Inclusion of foreign corporations

For purposes of subparagraph (A), in applying subsections (a) and (b) of section 52 to this section, section 1563 shall be applied without regard to subsection (b)(2)(C) thereof.

(3) Verification

No amount shall be allowed as a credit under subsection (a) with respect to which the taxpayer has not submitted such information or certification as the Secretary, in consultation with the Secretary of Energy, determines necessary.

(Added Pub. L. 109-58, title XIII, §1334(a), Aug. 8, 2005, 119 Stat. 1030; amended Pub. L. 110-343, div. B, title III, §305(a)-(e), Oct. 3, 2008, 122 Stat. 3845-3847.)

AMENDMENTS

2008—Subsec. (b). Pub. L. 110-343, §305(a), reenacted heading without change and amended text generally. Prior to amendment, subsec. (b) provided applicable credit amounts and energy savings amounts for dishwashers, clothes washers, and refrigerators.

Subsec. (c). Pub. L. 110-343, §305(b)(1), struck out par. (1) designation and heading, substituted “The eligible” for “Except as provided in paragraphs (2), the eligible”, redesignated subpars. (A) and (B) of former par. (1) as pars. (1) and (2), respectively, and realigned margins, and struck out former par. (2) which provided a special rule for eligible production of refrigerators.

Subsec. (c)(2). Pub. L. 110-343, §305(b)(2), substituted “2-calendar year” for “3-calendar year”.

Subsec. (d). Pub. L. 110-343, §305(c), reenacted heading without change and amended text generally. Prior to

amendment, text read as follows: “For purposes of this section, the types of energy efficient appliances are—

“(1) dishwashers described in subsection (b)(1)(A),

“(2) clothes washers described in subsection (b)(1)(B),

“(3) refrigerators described in subsection (b)(1)(C)(i),

“(4) refrigerators described in subsection (b)(1)(C)(ii), and

“(5) refrigerators described in subsection (b)(1)(C)(iii).”

Subsec. (e)(1). Pub. L. 110-343, §305(d)(1), reenacted heading without change and amended text generally. Prior to amendment, text read as follows: “The aggregate amount of credit allowed under subsection (a) with respect to a taxpayer for any taxable year shall not exceed \$75,000,000 reduced by the amount of the credit allowed under subsection (a) to the taxpayer (or any predecessor) for all prior taxable years.”

Subsec. (e)(2). Pub. L. 110-343, §305(d)(2), amended heading and text of par. (2) generally. Prior to amendment, text read as follows: “In the case of refrigerators described in subsection (b)(1)(C)(i), the aggregate amount of the credit allowed under subsection (a) with respect to a taxpayer for any taxable year shall not exceed \$20,000,000.”

Subsec. (f)(1). Pub. L. 110-343, §305(e)(1), reenacted heading without change and amended text generally. Prior to amendment, text read as follows: “The term ‘qualified energy efficient appliance’ means—

“(A) any dishwasher described in subsection (b)(1)(A),

“(B) any clothes washer described in subsection (b)(1)(B), and

“(C) any refrigerator described in subsection (b)(1)(C).”

Subsec. (f)(3). Pub. L. 110-343, §305(e)(2), inserted “commercial” after “including a”.

Subsec. (f)(4), (5). Pub. L. 110-343, §305(e)(3), added par. (4) and redesignated former par. (4) as (5). Former par. (5) redesignated (6).

Subsec. (f)(6). Pub. L. 110-343, §305(e)(4), amended heading and text of par. (6) generally. Prior to amendment, text read as follows: “The term ‘EF’ means the energy factor established by the Department of Energy for compliance with the Federal energy conservation standards.”

Pub. L. 110-343, §305(e)(3), redesignated par. (5) as (6). Former par. (6) redesignated (7).

Subsec. (f)(7), (8). Pub. L. 110-343, §305(e)(3), redesignated pars. (6) and (7) as (7) and (8), respectively.

Subsec. (f)(9), (10). Pub. L. 110-343, §305(e)(5), added pars. (9) and (10).

EFFECTIVE DATE OF 2008 AMENDMENT

Pub. L. 110-343, div. B, title III, §305(f), Oct. 3, 2008, 122 Stat. 3848, provided that: “The amendments made by this section [amending this section] shall apply to appliances produced after December 31, 2007.”

EFFECTIVE DATE

Section applicable to appliances produced after Dec. 31, 2005, see section 1334(d) of Pub. L. 109-58, set out as an Effective Date of 2005 Amendments note under section 38 of this title.

§ 45N. Mine rescue team training credit

(a) Amount of credit

For purposes of section 38, the mine rescue team training credit determined under this section with respect to each qualified mine rescue team employee of an eligible employer for any taxable year is an amount equal to the lesser of—

(1) 20 percent of the amount paid or incurred by the taxpayer during the taxable year with respect to the training program costs of such

qualified mine rescue team employee (including wages of such employee while attending such program), or
 (2) \$10,000.

(b) Qualified mine rescue team employee

For purposes of this section, the term “qualified mine rescue team employee” means with respect to any taxable year any full-time employee of the taxpayer who is—

- (1) a miner eligible for more than 6 months of such taxable year to serve as a mine rescue team member as a result of completing, at a minimum, an initial 20-hour course of instruction as prescribed by the Mine Safety and Health Administration’s Office of Educational Policy and Development, or
- (2) a miner eligible for more than 6 months of such taxable year to serve as a mine rescue team member by virtue of receiving at least 40 hours of refresher training in such instruction.

(c) Eligible employer

For purposes of this section, the term “eligible employer” means any taxpayer which employs individuals as miners in underground mines in the United States.

(d) Wages

For purposes of this section, the term “wages” has the meaning given to such term by subsection (b) of section 3306 (determined without regard to any dollar limitation contained in such section).

(e) Termination

This section shall not apply to taxable years beginning after December 31, 2009.

(Added Pub. L. 109-432, div. A, title IV, § 405(a), Dec. 20, 2006, 120 Stat. 2957; amended Pub. L. 110-343, div. C, title III, § 310, Oct. 3, 2008, 122 Stat. 3869.)

AMENDMENTS

2008—Subsec. (e). Pub. L. 110-343 substituted “December 31, 2009” for “December 31, 2008”.

EFFECTIVE DATE

Section applicable to taxable years beginning after Dec. 31, 2005, see section 405(e) of Pub. L. 109-432, set out as an Effective Date of 2006 Amendment note under section 38 of this title.

§ 450. Agricultural chemicals security credit

(a) In general

For purposes of section 38, in the case of an eligible agricultural business, the agricultural chemicals security credit determined under this section for the taxable year is 30 percent of the qualified security expenditures for the taxable year.

(b) Facility limitation

The amount of the credit determined under subsection (a) with respect to any facility for any taxable year shall not exceed—

- (1) \$100,000, reduced by
- (2) the aggregate amount of credits determined under subsection (a) with respect to such facility for the 5 prior taxable years.

(c) Annual limitation

The amount of the credit determined under subsection (a) with respect to any taxpayer for any taxable year shall not exceed \$2,000,000.

(d) Qualified chemical security expenditure

For purposes of this section, the term “qualified chemical security expenditure” means, with respect to any eligible agricultural business for any taxable year, any amount paid or incurred by such business during such taxable year for—

- (1) employee security training and background checks,
- (2) limitation and prevention of access to controls of specified agricultural chemicals stored at the facility,
- (3) tagging, locking tank valves, and chemical additives to prevent the theft of specified agricultural chemicals or to render such chemicals unfit for illegal use,
- (4) protection of the perimeter of specified agricultural chemicals,
- (5) installation of security lighting, cameras, recording equipment, and intrusion detection sensors,
- (6) implementation of measures to increase computer or computer network security,
- (7) conducting a security vulnerability assessment,
- (8) implementing a site security plan, and
- (9) such other measures for the protection of specified agricultural chemicals as the Secretary may identify in regulation.

Amounts described in the preceding sentence shall be taken into account only to the extent that such amounts are paid or incurred for the purpose of protecting specified agricultural chemicals.

(e) Eligible agricultural business

For purposes of this section, the term “eligible agricultural business” means any person in the trade or business of—

- (1) selling agricultural products, including specified agricultural chemicals, at retail predominantly to farmers and ranchers, or
- (2) manufacturing, formulating, distributing, or aerially applying specified agricultural chemicals.

(f) Specified agricultural chemical

For purposes of this section, the term “specified agricultural chemical” means—

- (1) any fertilizer commonly used in agricultural operations which is listed under—
 - (A) section 302(a)(2) of the Emergency Planning and Community Right-to-Know Act of 1986,
 - (B) section 101 of part 172 of title 49, Code of Federal Regulations, or
 - (C) part 126, 127, or 154 of title 33, Code of Federal Regulations, and
- (2) any pesticide (as defined in section 2(u) of the Federal Insecticide, Fungicide, and Rodenticide Act), including all active and inert ingredients thereof, which is customarily used on crops grown for food, feed, or fiber.

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(g) Controlled groups

Rules similar to the rules of paragraphs (1) and (2) of section 41(f) shall apply for purposes of this section.

(h) Regulations

The Secretary may prescribe such regulations as may be necessary or appropriate to carry out