

113TH CONGRESS
1ST SESSION

H. R. 3772

To amend the Internal Revenue Code of 1986 to increase to \$500 the residential energy property expenditures limitation with respect to heat pumps for purposes of the credit for nonbusiness energy property.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 12, 2013

Mr. WELCH 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 increase to \$500 the residential energy property expenditures limitation with respect to heat pumps for purposes of the credit for nonbusiness energy 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 “Home Heating and
5 Cooling Efficiently Act”.

1 **SEC. 2. INCREASE IN LIMITATION WITH RESPECT TO FUEL**
2 **PUMPS FOR NONBUSINESS ENERGY PROP-**
3 **ERTY CREDIT.**

4 (a) **IN GENERAL.**—Subparagraph (C) of section
5 25C(b)(3) of the Internal Revenue Code of 1986 is amend-
6 ed by inserting “(other than an electric heat pump de-
7 scribed in subparagraph (A) or (B) of subsection (d)(3))”
8 before the period at the end.

9 (b) **EFFECTIVE DATE.**—The amendments made by
10 this section shall apply to property placed in service after
11 the date of the enactment of this Act.

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