

113TH CONGRESS  
2D SESSION

# H. R. 3951

To amend the Internal Revenue Code of 1986 to extend for one year the credit for energy-efficient new homes.

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IN THE HOUSE OF REPRESENTATIVES

JANUARY 28, 2014

Mr. GRAYSON introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to extend for one year the credit for energy-efficient new homes.

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. EXTENSION OF CREDIT FOR ENERGY-EFFI-**  
4 **CIENT NEW HOMES.**

5 (a) IN GENERAL.—Subsection (g) of section 45L of  
6 the Internal Revenue Code of 1986 is amended by striking  
7 “December 31, 2013” and inserting “December 31,  
8 2014”.

1       (b) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to homes acquired after December  
3 31, 2013.

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