

116TH CONGRESS  
1ST SESSION

# H. R. 5159

To amend the Internal Revenue Code of 1986 to include home energy audits in the nonbusiness energy property credit.

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## IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 19, 2019

Ms. MOORE (for herself, Mr. SUOZZI, Mr. DANNY K. DAVIS of Illinois, Ms. SÁNCHEZ, Mr. BEYER, Mr. HORSFORD, Mr. PANETTA, Mr. EVANS, Mr. GOMEZ, Mr. BLUMENAUER, and Mr. DOGGETT) 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 include home energy audits in the nonbusiness energy property credit.

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 “Empowering Home-  
5 owners Energy Efficiency Act of 2019”.

6 **SEC. 2. INCLUSION OF HOME ENERGY AUDITS IN NONBUSI-**  
7 **NESS ENERGY PROPERTY CREDIT.**

8 (a) IN GENERAL.—Section 25C(a) of the Internal  
9 Revenue Code of 1986 is amended by striking “and” at

1 the end of paragraph (1), by striking the period at the  
2 end of paragraph (2) and inserting “, and”, and by adding  
3 at the end the following new paragraph:

4 “(3) 30 percent of the amount paid or incurred  
5 by the taxpayer during the taxable year for home en-  
6 ergy audits.”.

7 (b) LIMITATION.—Section 25C(b) of such Code is  
8 amended adding at the end the following new paragraph:

9 “(4) HOME ENERGY AUDITS.—The amount of  
10 the credit allowed under this section by reason of  
11 subsection (a)(3) shall not exceed \$150.”.

12 (c) DEFINITION OF HOME ENERGY AUDIT.—Section  
13 25C of such Code is amended by redesignating subsections  
14 (e), (f), and (g), as subsections (f), (g), and (h), respec-  
15 tively, and by inserting after subsection (d) the following  
16 new subsection:

17 “(e) HOME ENERGY AUDITS.—For purposes of this  
18 section, the term ‘home energy audit’ means an inspection  
19 and written report with respect to a dwelling unit located  
20 in the United States and owned or used by the taxpayer  
21 as the taxpayer’s principal residence (within the meaning  
22 of section 121) which—

23 “(1) identifies the most significant and cost-ef-  
24 fective energy efficiency improvements with respect  
25 to such dwelling unit, including an estimate of the

1 energy and cost savings with respect to each such  
2 improvement, and

3 “(2) is conducted and prepared by a home en-  
4 ergy auditor that meets the certification or other re-  
5 quirements specified by the Secretary (after con-  
6 sultation with the Secretary of Energy, and not later  
7 than 180 days after the date of the enactment of  
8 this subsection) in regulations or other guidance.”.

9 (d) CONFORMING AMENDMENT.—Section  
10 1016(a)(33) of such Code is amended by striking “section  
11 25C(f)” and inserting “section 25C(g)”.

12 (e) EFFECTIVE DATE.—The amendments made by  
13 this section shall apply to amounts paid or incurred after  
14 December 31, 2019.

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