

114TH CONGRESS  
2D SESSION

# H. R. 5167

To amend the Internal Revenue Code of 1986 to extend the credit for residential energy efficient property and the energy credit.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 6, 2016

Mr. REED (for himself, Mr. THOMPSON of California, Mr. MEEHAN, and Mr. BLUMENAUER) 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 the credit for residential energy efficient property and the energy 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 “Technologies for En-  
5 ergy Security Act”.

6 **SEC. 2. EXTENSION AND PHASEOUT OF RESIDENTIAL EN-**  
7 **ERGY EFFICIENT PROPERTY.**

8 (a) EXTENSION.—Section 25D(h) of the Internal  
9 Revenue Code of 1986 is amended by striking “December

1 31, 2016 (December 31, 2021, in the case of any qualified  
2 solar electric property expenditures and qualified solar  
3 water heating property expenditures)” and inserting “De-  
4 cember 31, 2021”.

5 (b) PHASEOUT.—

6 (1) IN GENERAL.—Paragraphs (3), (4), and (5)  
7 of section 25D(a) of such Code are amended by  
8 striking “30 percent” each place it appears and in-  
9 serting “the applicable percentage”.

10 (2) CONFORMING AMENDMENT.—Section  
11 25D(g) of such Code is amended by striking “para-  
12 graphs (1) and (2) of”.

13 (c) EFFECTIVE DATE.—The amendments made by  
14 this section shall take effect on the date of the enactment  
15 of this Act.

16 **SEC. 3. EXTENSION OF ENERGY CREDIT.**

17 (a) SOLAR ENERGY PROPERTY.—Paragraph  
18 (3)(A)(ii) of section 48(a) of the Internal Revenue Code  
19 of 1986 is amended by striking “periods ending before  
20 January 1, 2017” and inserting “property the construc-  
21 tion of which begins before January 1, 2022”.

22 (b) QUALIFIED FUEL CELL PROPERTY.—Section  
23 48(c)(1)(D) of such Code is amended by striking “for any  
24 period after December 31, 2016” and inserting “the con-

1 struction of which does not begin before January 1,  
2 2022”.

3 (c) QUALIFIED MICROTURBINE PROPERTY.—Section  
4 48(c)(2)(D) of such Code is amended by striking “for any  
5 period after December 31, 2016” and inserting “the con-  
6 struction of which does not begin before January 1,  
7 2022”.

8 (d) COMBINED HEAT AND POWER SYSTEM PROP-  
9 erty.—Section 48(c)(3)(A)(iv) of such Code is amended  
10 by striking “which is placed in service before January 1,  
11 2017” and inserting “the construction of which begins be-  
12 fore January 1, 2022”.

13 (e) QUALIFIED SMALL WIND ENERGY PROPERTY.—  
14 Section 48(c)(4)(C) of such Code is amended by striking  
15 “for any period after December 31, 2016” and inserting  
16 “the construction of which does not begin before January  
17 1, 2022”.

18 (f) THERMAL ENERGY PROPERTY.—Section  
19 48(a)(3)(A)(vii) of such Code is amended by striking “pe-  
20 riods ending before January 1, 2017” and inserting  
21 “property the construction of which begins before January  
22 1, 2022”.

23 (g) PHASEOUT OF 30 PERCENT CREDIT RATE FOR  
24 FUEL CELL AND SMALL WIND ENERGY PROPERTY.—

1 Subsection (a) of section 48 of such Code is amended by  
2 adding at the end the following new paragraph:

3           “(7) PHASEOUT FOR QUALIFIED FUEL CELL  
4           PROPERTY AND QUALIFIED SMALL WIND ENERGY  
5           PROPERTY.—In the case of qualified fuel cell prop-  
6           erty or qualified small wind energy property, the  
7           construction of which begins before January 1,  
8           2022, the energy percentage determined under para-  
9           graph (2) shall be equal to—

10                   “(A) in the case of any property the con-  
11                   struction of which begins after December 31,  
12                   2019, and before January 1, 2021, 26 percent,  
13                   and

14                   “(B) in the case of any property the con-  
15                   struction of which begins after December 31,  
16                   2020, and before January 1, 2022, 22 per-  
17                   cent.”.

18           (h) PHASEOUT FOR FIBER-OPTIC SOLAR ENERGY  
19           PROPERTY.—Section 48(a)(6) of such Code is amended  
20           by inserting “or (3)(A)(ii)” after “paragraph (3)(A)(i)”.

21           (i) EFFECTIVE DATE.—The amendments made by  
22           this section shall take effect on the date of the enactment  
23           of this Act.

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