

117TH CONGRESS
1ST SESSION

H. R. 5188

To amend the Internal Revenue Code of 1986 to extend the new energy efficient home credit, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 7, 2021

Mr. GOMEZ 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 extend the new energy efficient home credit, and for other purposes.

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 “New Home Energy
5 Efficiency Act of 2021”.

6 **SEC. 2. EXTENSION, INCREASE, AND MODIFICATIONS OF**
7 **NEW ENERGY EFFICIENT HOME CREDIT.**

8 (a) EXTENSION OF CREDIT.—Section 45L(g) is
9 amended by striking “December 31, 2021” and inserting
10 “December 31, 2031”.

1 (b) INCREASE IN CREDIT AMOUNTS.—Section
2 45L(a)(2) is amended to read as follows:

3 “(2) APPLICABLE AMOUNT.—For purposes of
4 paragraph (1), the applicable amount is an amount
5 equal to—

6 “(A) in the case of a dwelling unit de-
7 scribed in subsection (c)(1)(A) (and not de-
8 scribed in subsection (c)(1)(B)), \$2,500, and

9 “(B) in the case of a dwelling unit de-
10 scribed in subsection (c)(1)(B), \$5000.”.

11 (c) MODIFICATION OF ENERGY SAVING REQUIRE-
12 MENTS.—Section 45L(c) is amended to read as follows:

13 “(c) ENERGY SAVING REQUIREMENTS.—

14 “(1) IN GENERAL.—A dwelling unit meets the
15 energy saving requirements of this subsection if—

16 “(A) such dwelling unit meets the require-
17 ments of paragraph (2) or (3) (whichever is ap-
18 plicable), or

19 “(B) such dwelling unit is certified as a
20 zero energy ready home under the zero energy
21 ready home program of the Department of En-
22 ergy (or any successor program determined by
23 the Secretary) as in effect as of the beginning
24 of the calendar year in which construction of
25 the dwelling unit begins.

1 “(2) SINGLE-FAMILY HOME REQUIREMENTS.—
2 A dwelling unit meets the requirements of this para-
3 graph if—

4 “(A) such dwelling unit meets—

5 “(i) in the case of a dwelling unit con-
6 struction of which begins before January
7 1, 2024, the Energy Star Single-Family
8 New Homes National Program Require-
9 ments 3.1, and

10 “(ii) in the case of a dwelling unit
11 construction of which begins after Decem-
12 ber 31, 2023, the Energy Star Single-
13 Family New Homes National Program Re-
14 quirements 3.2, and

15 “(B) such dwelling unit meets the most re-
16 cent Energy Star Single-Family New Homes
17 Program Requirements applicable to the loca-
18 tion of such dwelling unit (determined as of the
19 beginning of the calendar year in which con-
20 struction of such dwelling unit begins).

21 “(3) MULTI-FAMILY HOME REQUIREMENTS.—A
22 dwelling unit meets the requirements of this para-
23 graph if—

24 “(A) such dwelling unit meets the most re-
25 cent Energy Star Multifamily New Construction

1 National Program Requirements (determined as
2 of the beginning of the calendar year in which
3 construction of such dwelling unit begins), and

4 “(B) such dwelling unit meets the most re-
5 cent Energy Star Multifamily New Construction
6 Regional Program Requirements applicable to
7 the location of such dwelling unit (as so deter-
8 mined).”.

9 (d) EFFECTIVE DATES.—The amendments made by
10 this section shall apply to dwelling units acquired after
11 December 31, 2021.

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