

118TH CONGRESS
2D SESSION

H. R. 8095

To amend the Internal Revenue Code of 1986 to extend the energy credit with respect to electrochromic glass.

IN THE HOUSE OF REPRESENTATIVES

APRIL 19, 2024

Mr. KELLY of Mississippi (for himself, Mr. HORSFORD, and Mr. LAHOOD) 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 energy credit with respect to electrochromic glass.

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 ENERGY CREDIT FOR**
4 **ELECTROCHROMIC GLASS.**

5 (a) IN GENERAL.—Section 48(a)(3)(A) of the Inter-
6 nal Revenue Code of 1986 is amended—

7 (1) in clause (ii), by striking “, or
8 electrochromic glass which uses electricity to change
9 its light transmittance properties in order to heat or
10 cool a structure”,

1 (2) in clause (x), by striking “or”.

2 (3) in clause (xi), by inserting “or” after the
3 comma at the end, and

4 (4) by adding at the end the following new
5 clause:

6 “(xii) electrochromic glass which uses
7 electricity to change its light transmittance
8 properties in order to heat or cool a struc-
9 ture, but only with respect to property the
10 construction of which begins before Janu-
11 ary 1, 2033,”.

12 (b) CONFORMING AMENDMENT.—Section
13 48(a)(2)(A)(i)(III) of such Code is amended by striking
14 “paragraph (3)(A)(ii)” and inserting “clause (ii) or (xii)
15 of paragraph (3)”.

16 (c) EFFECTIVE DATE.—The amendments made by
17 this section shall apply to property placed in service after
18 the date of the enactment of this Act.

○