

115TH CONGRESS  
1ST SESSION

# S. 1054

To amend the Internal Revenue Code of 1986 to ensure that electrochromic glass qualifies as energy property for purposes of the energy credit.

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IN THE SENATE OF THE UNITED STATES

MAY 4, 2017

Mr. WICKER (for himself and Mr. MARKEY) introduced the following bill;  
which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to ensure that electrochromic glass qualifies as energy property for purposes of 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 “Dynamic Glass Act”.

5 **SEC. 2. INCLUSION OF ELECTROCHROMIC GLASS AS EN-**  
6 **ERGY PROPERTY.**

7 (a) IN GENERAL.—Clause (i) of section 48(a)(3)(A)  
8 of the Internal Revenue Code of 1986 is amended by in-  
9 serting “(including use of electrochromic glass)” after “a  
10 structure”.

1       (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to taxable years beginning after  
3 the date of the enactment of this Act.

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