

117TH CONGRESS
1ST SESSION

S. 3140

To amend the Internal Revenue Code of 1986 to make the credit for residential energy efficient property refundable, and for other purposes.

IN THE SENATE OF THE UNITED STATES

NOVEMBER 2, 2021

Mr. OSSOFF (for himself, Mr. BOOKER, Mr. SANDERS, Ms. DUCKWORTH, Mrs. FEINSTEIN, Mr. PADILLA, Mr. SCHATZ, Mr. BENNET, Ms. WARREN, Ms. SMITH, Ms. HIRONO, Mr. MERKLEY, Mr. MARKEY, Mr. WARNOCK, and Mr. VAN HOLLEN) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to make the credit for residential energy efficient property refundable, 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 “Clean Energy for All
5 Homes Act”.

1 **SEC. 2. REFUNDABILITY OF CREDIT FOR RESIDENTIAL EN-**
 2 **ERGY EFFICIENT PROPERTY.**

3 (a) CREDIT MADE REFUNDABLE; INSTALLER RE-
 4 QUIREMENTS.—Section 25D of the Internal Revenue Code
 5 of 1986 is amended by redesignating subsection (h) as
 6 subsection (j) and by inserting after subsection (g) the fol-
 7 lowing new subsections:

8 “(h) CREDIT MADE REFUNDABLE FOR TAXABLE
 9 YEARS AFTER 2022.—In the case of any taxable year be-
 10 ginning after December 31, 2022, the credit allowed under
 11 subsection (a) shall be treated as a credit allowed under
 12 subpart C (and not allowed under this subpart).

13 “(i) REQUIREMENT FOR QUALIFIED INSTALLER.—

14 “(1) IN GENERAL.—No credit shall be allowed
 15 under subsection (a) with respect to any expenditure
 16 for property described in subsection (d) which is
 17 placed in service after December 31, 2022, unless—

18 “(A) such property is installed by a quali-
 19 fied installer, and

20 “(B) the taxpayer includes the qualified in-
 21 stallation identification number described in
 22 paragraph (3) on the return of tax for the tax-
 23 able year.

24 “(2) QUALIFIED INSTALLER.—

25 “(A) IN GENERAL.—For purposes of this
 26 subsection, the term ‘qualified installer’ means

1 an installer who enters into an agreement with
2 the Secretary which provides that such installer
3 will, with respect to any expenditure for prop-
4 erty described in subsection (d) in connection
5 with a dwelling unit used as a residence by the
6 taxpayer—

7 “(i) provide the taxpayer with a quali-
8 fied installation identification number and
9 a written receipt of the purchase and in-
10 stallation of such property in a manner
11 prescribed by the Secretary, and

12 “(ii) make periodic written reports to
13 the Secretary (in such manner as the Sec-
14 retary may provide) of qualified installa-
15 tion identification numbers assigned by the
16 installer corresponding to such expendi-
17 tures, including such information as the
18 Secretary may require with respect to such
19 expenditures.

20 “(B) INSTALLER DEEMED TO MEET RE-
21 QUIREMENT.—For purposes of subparagraph
22 (A), to the extent provided by the Secretary, an
23 installer may be deemed to meet the require-
24 ment under clause (ii) of such subparagraph on
25 the basis of information available to the Sec-

1 retary which the Secretary determines is rea-
2 sonably reliable for purposes of determining the
3 amount of expenditures described in subsection
4 (a) made by a taxpayer in connection with a
5 dwelling unit used as a residence by such tax-
6 payer.

7 “(3) QUALIFIED INSTALLATION IDENTIFICA-
8 TION NUMBER.—For purposes of this subsection, the
9 term ‘qualified installation identification number’
10 means a unique identification number with respect
11 to expenditures described in subsection (a) in con-
12 nection with a dwelling unit used as a residence by
13 the taxpayer.

14 “(4) REGISTRATION.—The Secretary may re-
15 quire such information or registration of a qualified
16 installer as the Secretary deems necessary or appro-
17 priate for purposes of preventing duplication, fraud,
18 or improper claims with respect to expenditures de-
19 scribed in subsection (a). Under regulations or other
20 guidance prescribed by the Secretary, the registra-
21 tion of any person under this section may be denied,
22 revoked, or suspended if the Secretary determines
23 that such denial, revocation, or suspension is nec-
24 essary to prevent duplication, fraud, or improper

1 claims with respect to expenditures described in sub-
2 section (a).”.

3 (b) CONFORMING AMENDMENT.—Section 6213(g)(2)
4 of the Internal Revenue Code of 1986 is amended—

5 (1) in subparagraph (P), by striking “and” at
6 the end;

7 (2) in subparagraph (Q), by striking the period
8 at the end and inserting “, and”; and

9 (3) by adding at the end the following:

10 “(R) an omission of a correct qualified in-
11 stallation identification number required under
12 subsection (i)(1)(B) of section 25D (relating to
13 credit for residential energy efficient property)
14 to be included on a return.”.

15 (c) EFFECTIVE DATE.—The amendments made by
16 this section shall apply to expenditures made after Decem-
17 ber 31, 2022.

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