

110TH CONGRESS  
1ST SESSION

# S. 1207

To amend the Internal Revenue Code of 1986 to increase and extend the energy efficient commercial buildings deduction.

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IN THE SENATE OF THE UNITED STATES

APRIL 25, 2007

Ms. LANDRIEU 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 increase and extend the energy efficient commercial buildings deduction.

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 “Giving Reductions to  
5 Energy Efficient New Buildings Act” or the “GREEN  
6 Buildings Act”.

7 **SEC. 2. INCREASE AND EXTENSION OF ENERGY EFFICIENT**  
8 **COMMERCIAL BUILDINGS DEDUCTION.**

9 (a) INCREASE IN AMOUNT OF DEDUCTION.—Section  
10 179D of the Internal Revenue Code of 1986 (relating to

1 energy efficient commercial buildings deduction) is amend-  
2 ed—

3 (1) in subsection (b)(1)(A) by striking “\$1.80”  
4 and inserting “\$2.25”, and

5 (2) in subsection (d)(1)(A) by striking “\$.60  
6 for \$1.80” and inserting “\$.75 for \$2.25”.

7 (b) EXTENSION.—Section 179D(h) of the Internal  
8 Revenue Code of 1986 (relating to termination) is amend-  
9 ed by striking “December 31, 2008” and inserting “De-  
10 cember 31, 2013”.

11 (c) EFFECTIVE DATE.—The amendments made by  
12 this section shall apply to property placed in service in  
13 taxable years beginning after December 31, 2006.

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