

113TH CONGRESS
2D SESSION

H. R. 3951

To amend the Internal Revenue Code of 1986 to extend for one year the credit for energy-efficient new homes.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 28, 2014

Mr. GRAYSON 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 for one year the credit for energy-efficient new homes.

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 CREDIT FOR ENERGY-EFFI-**
4 **CIENT NEW HOMES.**

5 (a) IN GENERAL.—Subsection (g) of section 45L of
6 the Internal Revenue Code of 1986 is amended by striking
7 “December 31, 2013” and inserting “December 31,
8 2014”.

1 (b) **EFFECTIVE DATE.**—The amendments made by
2 this section shall apply to homes acquired after December
3 31, 2013.

○