

110TH CONGRESS
1ST SESSION

H. R. 539

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

IN THE HOUSE OF REPRESENTATIVES

JANUARY 17, 2007

Ms. SCHWARTZ (for herself and Mr. BAIRD) 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 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 “Buildings for the 21st
5 Century Act”.

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

8 (a) INCREASE IN AMOUNT OF DEDUCTION.—Section
9 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.—Subsection (h) of section 179D of
8 such Code (relating to termination) is amended by striking
9 “December 31, 2008” and inserting “December 31,
10 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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