

111TH CONGRESS
1ST SESSION

H. R. 2615

To amend the Internal Revenue Code of 1986 to provide incentives for energy-efficient commercial building roofs.

IN THE HOUSE OF REPRESENTATIVES

MAY 21, 2009

Mr. LARSON of Connecticut (for himself and Mr. HELLER) 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 provide incentives for energy-efficient commercial building roofs.

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 “Energy-Efficient Com-
5 mercial Roofs Act of 2009”.

6 **SEC. 2. CREDIT FOR ENERGY-EFFICIENT COMMERCIAL**
7 **ROOFS.**

8 (a) IN GENERAL.—Subpart D of part IV of sub-
9 chapter A of chapter 1 of the Internal Revenue Code of

1 1986 is amended by adding at the end the following new
2 section:

3 **“SEC. 45R. ENERGY-EFFICIENT COMMERCIAL ROOF CRED-**
4 **IT.**

5 “(a) IN GENERAL.—For purposes of section 38, the
6 energy-efficient commercial roof credit determined under
7 this section for the taxable year is an amount equal to
8 30 percent of the amount paid or incurred by the taxpayer
9 during the taxable year for qualified energy-efficient com-
10 mercial roof expenditures related to any qualified energy-
11 efficient commercial roof.

12 “(b) ENERGY-EFFICIENT COMMERCIAL ROOF.—For
13 purposes of this section, the term ‘energy-efficient com-
14 mercial roof’ includes property—

15 “(1) which is installed on a building that is
16 within the scope of ASHRAE Standard 90.1–2007,
17 and

18 “(2) which is within the scope of and has an in-
19 sulation R-value that is equal to or greater than the
20 requirements for the category ‘insulation entirely
21 above deck’ as prescribed under tables 5.5–1
22 through 5.5–8 of the ASHRAE Standard 90.1–
23 2007, multiplied by—

24 “(A) 1.33 for buildings located in climate
25 zone 1,

1 “(B) 1.25 for buildings located in climate
2 zone 2,

3 “(C) 1.25 for buildings, except semiheated
4 buildings, and 1.5 for semiheated buildings lo-
5 cated in climate zone 3,

6 “(D) 1.25 for buildings, except semiheated
7 buildings, and 2.0 for semiheated buildings lo-
8 cated in climate zones 4 and 5,

9 “(E) 1.5 for buildings located in climate
10 zone 6,

11 “(F) 1.75 for buildings located in climate
12 zone 7, and

13 “(G) 1.75 for buildings, except semiheated
14 buildings, and 1.35 for semiheated buildings lo-
15 cated in climate zone 8.

16 “(c) QUALIFIED ENERGY-EFFICIENT COMMERCIAL
17 ROOF EXPENDITURES.—For purposes of this section, the
18 term ‘qualified energy-efficient commercial roof expendi-
19 tures’ means any amount properly chargeable to a capital
20 account with respect to any energy-efficient commercial
21 roof property for use in a commercial building roof in the
22 United States—

23 “(1) the original use of which commences with
24 the taxpayer,

1 “(2) which is property of a character subject to
2 the allowance for depreciation, and

3 “(3) which is placed in service by the taxpayer
4 after the date of the enactment of this section.

5 “(d) COORDINATION WITH OTHER CREDITS.—The
6 cost of any property taken into account in determining the
7 credit under this section may not be taken into account
8 in determining a credit under any other provision of this
9 title.

10 “(e) BASIS ADJUSTMENT.—For purposes of this sub-
11 title, if a credit is determined under this section in connec-
12 tion with any expenditure for any property, the increase
13 in the basis of such property which would (but for this
14 subsection) result from such expenditure shall be reduced
15 by the amount of the credit so determined.

16 “(f) TERMINATION.—This section shall not apply to
17 any property placed in service after December 31, 2013.”.

18 (b) CONFORMING AMENDMENTS.—

19 (1) Section 38(b) of such Code is amended by
20 striking “plus” at the end of paragraph (34), by
21 striking the period at the end of paragraph (35) and
22 inserting “, plus”, and by adding at the end the fol-
23 lowing:

24 “(36) the energy-efficient commercial roof cred-
25 it determined under section 45R.”.

1 (2) The table of sections for subpart D of part
2 IV of subchapter A of chapter 1 of such Code is
3 amended by inserting after the item relating to sec-
4 tion 45Q the following new item:

“Sec. 45R. Energy-efficient commercial roof credit.”.

5 (c) EFFECTIVE DATE.—The amendments made by
6 this section shall apply to property placed in service after
7 January 1, 2009.

○