

111TH CONGRESS
1ST SESSION

H. R. 2649

To amend the Internal Revenue Code of 1986 to modify the new energy efficient home credit and to provide a credit against tax for the purchase of certain energy efficient homes.

IN THE HOUSE OF REPRESENTATIVES

JUNE 2, 2009

Ms. BEAN 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 modify the new energy efficient home credit and to provide a credit against tax for the purchase of certain energy efficient 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. SHORT TITLE.**

4 This Act may be cited as the “Next Generation
5 Homes Act of 2009”.

6 **SEC. 2. MODIFICATION OF NEW ENERGY EFFICIENT HOME**
7 **CREDIT.**

8 (a) IN GENERAL.—

1 (1) MODIFICATION OF CREDIT AMOUNT.—Para-
2 graph (2) of section 45L(a) of the Internal Revenue
3 Code of 1986 (relating to applicable amount) is
4 amended to read as follows:

5 “(2) APPLICABLE AMOUNT.—For purposes of
6 paragraph (1), the applicable amount is an amount
7 equal to—

8 “(A) in the case of an Energy Star Home,
9 \$700,

10 “(B) in the case of an Energy Plus Home,
11 \$2,000,

12 “(C) in the case of an Energy Saver
13 Home, \$5,000, and

14 “(D) in the case of Zero Energy Home,
15 \$10,000.”.

16 (2) MODIFICATION OF ENERGY SAVING RE-
17 QUIREMENT.—Subsection (c) of section 45L of such
18 Code is amended to read as follows:

19 “(c) ENERGY SAVINGS REQUIREMENTS.—

20 “(1) IN GENERAL.—A dwelling unit meets the
21 energy savings requirements of this subsection if
22 such unit is described in paragraph (2).

23 “(2) APPLICABLE DWELLING UNITS.—For pur-
24 poses of this section—

1 “(A) ENERGY STAR HOME.—The term
2 ‘Energy Star Home’ means a dwelling unit
3 which meets the requirements established by
4 the Administrator of the Environmental Agency
5 under the Energy Star Labeled Homes pro-
6 gram.

7 “(B) ENERGY PLUS HOME.—The term
8 ‘Energy Plus Home’ means a dwelling unit
9 which is certified under the most recent Mort-
10 gage Industry National Home Energy Rating
11 Systems Standards as having a relative energy
12 use index value of more than 50, but not more
13 than 70.

14 “(C) ENERGY SAVER HOME.—The term
15 ‘Energy Saver Home’ means a dwelling unit
16 which meets the requirements of subparagraph
17 (B) applied by substituting ‘0’ for ‘50’ and ‘50’
18 for ‘70’.

19 “(D) ZERO ENERGY HOME.—The term
20 ‘Zero Energy Home’ means a dwelling unit
21 which meets the requirements of subparagraph
22 (B) applied by substituting ‘0’ for ‘more than
23 50, but not more than 70’.”.

1 (3) MODIFICATION OF TERMINATION.—Sub-
 2 section (g) of section 45L of such Code (relating to
 3 termination) is amended to read as follows:

4 “(g) TERMINATION.—This section shall not apply to
 5 any qualified new energy efficient home acquired after—

6 “(1) in the case of an Energy Star Home, De-
 7 cember 31, 2011,

8 “(2) in the case of a Energy Star Home, De-
 9 cember 31, 2013,

10 “(3) in the case of a Energy Plus Home, De-
 11 cember 31, 2015, and

12 “(4) in the case of a Zero Energy Home, De-
 13 cember 31, 2018.”.

14 (b) EFFECTIVE DATE.—The amendments made by
 15 this section shall apply to new energy efficient homes ac-
 16 quired after December 31, 2008.

17 **SEC. 3. ENERGY EFFICIENT RESIDENCE CREDIT.**

18 (a) IN GENERAL.—Subpart A of part IV of sub-
 19 chapter A of chapter 1 of the Internal Revenue Code of
 20 1986 is amended by inserting after section 25D the fol-
 21 lowing new section:

22 **“SEC. 25E. ENERGY EFFICIENT RESIDENCE CREDIT.**

23 “(a) IN GENERAL.—In the case of an individual who
 24 purchases a qualified energy efficient residence in the
 25 United States during a taxable year, there shall be allowed

1 as a credit against the tax imposed by this chapter for
2 such taxable year an amount equal to the applicable
3 amount determined under subsection (c).

4 “(b) QUALIFIED ENERGY EFFICIENT RESIDENCE.—
5 For purposes of this section, the term ‘qualified energy
6 efficient residence’ means any principal residence (within
7 the meaning of section 121) of the taxpayer which is an
8 Energy Star Home, Energy Plus Home, Energy Saver
9 Home, or Zero Energy Home (as each is defined in section
10 45L(c)(2)).

11 “(c) APPLICABLE AMOUNT.—For purposes of this
12 section—

13 “(1) IN GENERAL.—The applicable amount
14 shall be—

15 “(A) in the case of an Energy Star Home,
16 \$700,

17 “(B) in the case of an Energy Plus Home,
18 \$2,000,

19 “(C) in the case of an Energy Saver
20 Home, \$5,000, and

21 “(D) in the case of Zero Energy Home,
22 \$10,000.

23 “(2) MARRIED FILING SEPARATELY.—In the
24 case of a married individual filing a separate return,
25 the applicable amount shall be 50 percent of the

1 amount in effect under paragraph (1) applicable to
2 the qualified energy efficient home involved.

3 “(3) OTHER INDIVIDUALS.—If two or more in-
4 dividuals who are not married purchase a principal
5 residence, the amount of the credit allowed under
6 subsection (a) shall be allocated among such individ-
7 uals in such manner as the Secretary may prescribe,
8 except that the total amount of the credits allowed
9 to all such individuals shall not exceed the amount
10 in effect under paragraph (1) applicable to the quali-
11 fied energy efficient home involved.

12 “(d) DEFINITION AND SPECIAL RULES.—For pur-
13 poses of this section—

14 “(1) PURCHASE.—The term ‘purchase’ shall
15 have the meaning given such term by section 36.

16 “(2) RULES MADE APPLICABLE.—Rules similar
17 to the rules of subsections (d) and (f) of section 36
18 shall apply. For purposes of the preceding sentence,
19 such subsection (f) shall be applied without regard
20 to paragraph (4)(D) thereof.

21 “(e) TERMINATION.—This section shall not apply to
22 any qualified energy efficient residence purchased after—

23 “(1) in the case of an Energy Star Home, De-
24 cember 31, 2011,

1 “(2) in the case of a Energy Star Home, De-
2 cember 31, 2013,

3 “(3) in the case of a Energy Plus Home, De-
4 cember 31, 2015, and

5 “(4) in the case of a Zero Energy Home, De-
6 cember 31, 2018.”.

7 (b) CLERICAL AMENDMENT.—The table of sections
8 for subpart A of part IV of subchapter A of chapter 1
9 of such Code is amended by inserting after the item relat-
10 ing to section 25D the following new item:

“Sec. 25E. Energy efficient residence credit.”.

11 (c) EFFECTIVE DATE.—The amendments made by
12 this section shall apply to residences purchased after the
13 date of the enactment of this Act.

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