

111TH CONGRESS  
1ST SESSION

# H. R. 2886

To amend the Internal Revenue Code of 1986 to provide the nonbusiness energy property and residential energy efficient property tax incentives to residents of certain possessions of the United States and other areas.

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## IN THE HOUSE OF REPRESENTATIVES

JUNE 16, 2009

Mr. FALCONE (for himself, Mr. BORDALLO, Mrs. CHRISTENSEN, Mr. PIERLUISI, and Mr. SABLAN) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to provide the nonbusiness energy property and residential energy efficient property tax incentives to residents of certain possessions of the United States and other areas.

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. ENERGY TAX INCENTIVES FOR RESIDENTS OF**  
4 **CERTAIN POSSESSIONS OF THE UNITED**  
5 **STATES AND OTHER AREAS.**

6 (a) NONBUSINESS ENERGY PROPERTY.—Subsection  
7 (e) of section 25C of the Internal Revenue Code of 1986  
8 is amended by adding at the end the following:

1           “(3) CERTAIN POSSESSIONS OF THE UNITED  
2           STATES, ETC.—For purposes of this section, the  
3           term ‘United States’ includes—

4                   “(A) Guam, American Samoa, Common-  
5                   wealth of the Northern Marianas Islands,  
6                   United States Virgin Islands, and Puerto Rico,

7                   “(B) Republic of the Marshall Islands,  
8                   Federated States of Micronesia, and Republic  
9                   of Palau, and

10                   “(C) any United States Government instal-  
11                   lation worldwide, including military bases, em-  
12                   bassies and other facilities, whether owned or  
13                   leased by the United States Government.”.

14           (b) RESIDENTIAL ENERGY EFFICIENT PROPERTY.—  
15           Subsection (e) of section 25D of such Code is amended  
16           by adding at the end the following:

17                   “(9) CERTAIN POSSESSIONS OF THE UNITED  
18                   STATES, ETC.—For purposes of this section, the  
19                   term ‘United States’ includes—

20                   “(A) Guam, American Samoa, Common-  
21                   wealth of the Northern Marianas Islands,  
22                   United States Virgin Islands, and Puerto Rico,

23                   “(B) Republic of the Marshall Islands,  
24                   Federated States of Micronesia, and Republic  
25                   of Palau, and

1                   “(C) any United States Government instal-  
2                   lation worldwide, including military bases, em-  
3                   bassies and other facilities, whether owned or  
4                   leased by the United States Government.”.

5           (c) EFFECTIVE DATE.—The amendments made by  
6 this section shall apply to taxable years beginning after  
7 December 31, 2008.

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