111TH CONGRESS 1ST SESSION

H. R. 4112

To amend the Internal Revenue Code of 1986 to modify the requirements for windows, doors, and skylights to be eligible for the credit for nonbusiness energy property.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 18, 2009

Mr. Yarmuth (for himself, Mr. Roe of Tennessee, Mr. Mollohan, Mr. Gordon of Tennessee, Mr. Chandler, Mr. Tanner, Mr. Davis of Tennessee, and Mr. Moore of Kansas) 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 requirements for windows, doors, and skylights to be eligible for the credit for nonbusiness energy property.

- Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

 SECTION 1. MODIFICATION OF STANDARDS FOR WINDOWS,

 DOORS, AND SKYLIGHTS WITH RESPECT TO

 THE CREDIT FOR NONBUSINESS ENERGY

 PROPERTY.

 (a) IN GENERAL.—Paragraph (4) of section 25C(c)
- 8 of the Internal Revenue Code of 1986 is amended by strik-

- 1 ing "is equal to" and all that follows and inserting "meets
- 2 the criteria for such components established by the 2010
- 3 Energy Star Program Requirements for Residential Win-
- 4 dows, Doors, and Skylights, Version 5.0 (or any subse-
- 5 quent version of such requirements which is in effect after
- 6 January 4, 2010).".
- 7 (b) Effective Date.—The amendment made by
- 8 this section shall apply to property placed in service after
- 9 December 31, 2009.

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