

111TH CONGRESS
2D SESSION

H. R. 5396

To amend the Internal Revenue Code of 1986 to provide for the depreciation
of certain roof systems.

IN THE HOUSE OF REPRESENTATIVES

MAY 25, 2010

Mr. PASCRELL (for himself, Mr. LARSON of Connecticut, Mr. HERGER, Mr. HELLER, Ms. VELÁZQUEZ, Mr. NUNES, and Mr. GUTHRIE) 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
for the depreciation of certain roof systems.

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 “Green Energy Efficient
5 Roofs and Job Creation Act of 2010”.

6 **SEC. 2. DEPRECIATION RECOVERY PERIOD FOR CERTAIN**
7 **ROOF SYSTEMS.**

8 (a) 20-YEAR RECOVERY PERIOD.—Subparagraph
9 (F) of section 168(e)(3) of the Internal Revenue Code of

1 1986 (relating to classification of certain property) is
 2 amended to read as follows:

3 “(F) 20-YEAR PROPERTY.—The term ‘20-
 4 year property’ means—

5 “(i) initial clearing and grading land
 6 improvements with respect to any electric
 7 utility transmission and distribution plant,
 8 and

9 “(ii) replacement of an existing roof
 10 on a commercial building during 2010 or
 11 2011 with a roof assembly which has the
 12 new insulation installed entirely above the
 13 roof deck and which meets or exceeds the
 14 minimum R-value for the appropriate cli-
 15 mate zone specified in the following table:

“Climate zone	1	2	3	4	5	6	7	8
R-Value	20	25	25	25	25	30	35	35”.

16 (b) REQUIREMENT TO USE STRAIGHT LINE METH-
 17 OD.—Paragraph (3) of section 168(b) of such Code is
 18 amended by adding at the end the following new subpara-
 19 graph:

20 “(J) Any roof system described in sub-
 21 section (e)(3)(F)(ii).”.

22 (c) ALTERNATIVE SYSTEM.—The table contained in
 23 section 168(g)(3)(B) of such Code is amended by striking
 24 the last item and inserting the following new items:

“(F)(i)	25
(F)(ii)	20”.

1 (d) Section 168(e) is amended by adding after para-
2 graph (8) the following:

3 “(9) COMMERCIAL BUILDING.—The term ‘com-
4 mercial building’ means any commercial building, as
5 that term is used under section 202 of the 2009
6 International Energy Conservation Code, located in
7 the United States with respect to which depreciation
8 (or amortization in lieu of depreciation) is allowable
9 and which was in existence on December 31, 2009.

10 “(10) CLIMATE ZONE.—The term ‘climate zone’
11 means climate zones as specified in section 301 of
12 the 2009 International Energy Conservation Code.”.

13 (e) EFFECTIVE DATE.—The amendments made by
14 this section shall apply to property placed in service after
15 the date of the enactment of this Act.

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