

111TH CONGRESS
2D SESSION

H. R. 5763

To amend the Internal Revenue Code of 1986 to increase for 2 years the residential energy credit and the investment tax credit with respect to solar property with a nameplate capacity of less than 20 kilowatts.

IN THE HOUSE OF REPRESENTATIVES

JULY 15, 2010

Mr. POLIS of Colorado (for himself and Ms. LINDA T. SÁNCHEZ of California) 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 increase for 2 years the residential energy credit and the investment tax credit with respect to solar property with a nameplate capacity of less than 20 kilowatts.

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 “Solar Expansion of
5 Distributed Generation Exponentially Act” or the “Solar
6 EDGE Act”.

1 **SEC. 2. TWO-YEAR INCREASE FOR CERTAIN SOLAR PROP-**
 2 **ERTY EXPENDITURES.**

3 (a) IN GENERAL.—Subsection (e) of section 25D of
 4 the Internal Revenue Code of 1986 is amended by adding
 5 at the end the following new paragraph:

6 “(9) TWO-YEAR INCREASE FOR CERTAIN SOLAR
 7 PROPERTY EXPENDITURES.—In the case of qualified
 8 solar electric property expenditures for taxable years
 9 beginning during 2010 or 2011 with respect to prop-
 10 erty which has a nameplate capacity of less than 20
 11 kilowatts (or thermal energy equivalent), subsection
 12 (a)(1) shall be applied by substituting ‘50 percent’
 13 for ‘30 percent’.”.

14 (b) EFFECTIVE DATE.—The amendment made by
 15 this section shall apply to taxable years beginning after
 16 December 31, 2009.

17 **SEC. 3. TWO-YEAR INCREASE FOR CERTAIN SOLAR PROP-**
 18 **ERTY.**

19 (a) IN GENERAL.—Subsection (c) of section 48 of the
 20 Internal Revenue Code of 1986 is amended by adding at
 21 the end the following new paragraph:

22 “(5) TWO-YEAR INCREASE FOR CERTAIN SOLAR
 23 PROPERTY.—In the case of property which—

24 “(A) uses solar energy to generate elec-
 25 tricity, to heat water, or to heat or cool a struc-
 26 ture,

1 “(B) is placed in service during 2010 or
2 2011, and

3 “(C) has a nameplate capacity of less than
4 20 kilowatts (or thermal energy equivalent),
5 the energy percentage shall be 50 percent.”.

6 (b) EFFECTIVE DATE.—The amendment made by
7 this section shall apply to property placed in service after
8 December 31, 2009.

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