

111TH CONGRESS
1ST SESSION

S. 1792

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 SENATE OF THE UNITED STATES

OCTOBER 15, 2009

Mr. ROCKEFELLER (for himself and Mr. GRASSLEY) introduced the following bill; which was read twice and referred to the Committee on Finance

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.

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. MODIFICATION OF STANDARDS FOR WINDOWS,**
4 **DOORS, AND SKYLIGHTS WITH RESPECT TO**
5 **THE CREDIT FOR NONBUSINESS ENERGY**
6 **PROPERTY.**

7 (a) IN GENERAL.—Paragraph (4) of section 25C(c)
8 of the Internal Revenue Code of 1986 is amended by strik-
9 ing “is equal to” and all that follows and inserting “meets

1 the criteria for such components established by the 2010
2 Energy Star Program Requirements for Residential Win-
3 dows, Doors, and Skylights, Version 5.0 (or any subse-
4 quent version of such requirements which is in effect after
5 January 4, 2010).”.

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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