

111TH CONGRESS
2D SESSION

S. 3349

To amend the Internal Revenue Code of 1986 to extend the nonbusiness energy property credit to include insulated siding.

IN THE SENATE OF THE UNITED STATES

MAY 12, 2010

Mr. BROWN of Ohio (for himself and Mr. SCHUMER) 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 extend the nonbusiness energy property credit to include insulated siding.

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. NONBUSINESS ENERGY PROPERTY TO IN-**
4 **CLUDE INSULATED SIDING.**

5 (a) IN GENERAL.—Paragraph (2) of section 25C(c)
6 of the Internal Revenue Code of 1986 is amended by strik-
7 ing “and” at the end of subparagraph (C), by striking the
8 period at the end of subparagraph (D) and inserting “,
9 and”, and by adding at the end the following new subpara-
10 graph:

1 “(E) any building cladding system (includ-
2 ing vinyl siding) with integral insulating mate-
3 rial that has a minimum thermal resistance of
4 R-2.”.

5 (b) EFFECTIVE DATE.—The amendments made by
6 this section shall apply to property placed in service after
7 the date of the enactment of this Act.

○