

112TH CONGRESS
2D SESSION

H. R. 6226

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

IN THE HOUSE OF REPRESENTATIVES

JULY 26, 2012

Mr. WELCH (for himself and Mr. RENACCI) 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 extend the nonbusiness energy property credit to include the insulation component of 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 INSULATION COMPONENT OF INSU-**
5 **LATED SIDING.**

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

1 and”, and by adding at the end the following new subpara-
2 graph:

3 “(E) the insulation portion of any building
4 cladding system (including vinyl siding with in-
5 tegral insulating material) that has a minimum
6 thermal resistance of R-2.”.

7 (b) DOLLAR LIMITATION.—Subsection (b) of section
8 25C(b) of such Code is amended by redesignating para-
9 graph (3) as paragraph (4) and by inserting after para-
10 graph (2) the following new paragraph:

11 “(3) CERTAIN INSULATION.—In the case of
12 amounts paid or incurred for components described
13 in subsection (c)(2)(E) by any taxpayer for any tax-
14 able year, the credit allowed under this section with
15 respect to such amounts for such year shall not ex-
16 ceed the excess (if any) of \$250 over the aggregate
17 credits allowed under this section with respect to
18 such amounts for all prior taxable years ending after
19 December 31, 2005.”.

20 (c) EFFECTIVE DATE.—The amendments made by
21 this section shall apply to property placed in service after
22 December 31, 2011.

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