

112TH CONGRESS  
2D SESSION

# H. R. 6403

To provide for grants in lieu of expensing under the Internal Revenue Code of 1986 for energy efficient commercial buildings placed in service by manufacturers.

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 13, 2012

Mr. MURPHY of Connecticut introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Energy and Commerce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

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## A BILL

To provide for grants in lieu of expensing under the Internal Revenue Code of 1986 for energy efficient commercial buildings placed in service by manufacturers.

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 “Manufacturing Assist-  
5 ance Driving Efficiency Act of 2012” or as the “MADE  
6 Act of 2012”.

1 **SEC. 2. GRANTS IN LIEU OF EXPENSING FOR ENERGY EFFI-**  
2 **CIENT COMMERCIAL BUILDINGS PLACED IN**  
3 **SERVICE BY MANUFACTURERS.**

4 (a) IN GENERAL.—Upon application, the Secretary  
5 of the Treasury shall, subject to the requirements of this  
6 section and such other terms and conditions as the Sec-  
7 retary may impose, provide a grant to each manufacturer  
8 who places in service for the use of such manufacturer  
9 energy efficient commercial building property—

10 (1) to reimburse such manufacturer for a por-  
11 tion of the expense of such property as provided in  
12 subsection (b), or

13 (2) for power purchase agreements for renew-  
14 able energy resources for use in such property.

15 (b) LIMITATION.—No grant shall be made under this  
16 section with respect to any property unless such prop-  
17 erty—

18 (1) is placed in service during 2012 or 2013, or

19 (2) is placed in service after 2013 and before  
20 2016 with respect to such property, but only if the  
21 construction of such property began during 2012 or  
22 2013.

23 (c) GRANT AMOUNT.—

24 (1) IN GENERAL.—The amount of the grant  
25 under subsection (a) shall—

1 (A) in the case of any energy efficient com-  
2 mercial building property be the basis of such  
3 property, and

4 (B) in the case of a power purchase agree-  
5 ment, shall be 50 percent of the excess (if any)  
6 of the rate to be paid under the power purchase  
7 agreement over the standard electrical rate.

8 (2) LIMITATION.—The amount of any grant  
9 under this section with respect to such property  
10 shall not exceed the limitation described in section  
11 179D(b)(1) of the Internal Revenue Code of 1986.

12 (d) TIME FOR PAYMENT OF GRANT.—The Secretary  
13 of the Treasury shall make payment of any grant under  
14 subsection (a) during the 60-day period beginning on the  
15 later of—

16 (1) the date of the application for such grant,  
17 or

18 (2) the date the energy efficient commercial  
19 building property for which the grant is being made  
20 is placed in service.

21 (e) DEFINITIONS AND SPECIAL RULES.—For pur-  
22 poses of this section—

23 (1) ENERGY EFFICIENT COMMERCIAL BUILDING  
24 PROPERTY.—The term “energy efficient commercial  
25 building property” has the meaning given such term

1 by section 179D(c) of the Internal Revenue Code of  
2 1986.

3 (2) MANUFACTURER.—The term “manufac-  
4 turer” means a person classified as a manufacturer  
5 under the North American Industry Classification  
6 System (2007) under any of the codes numbered 31  
7 through 33.

8 (3) OTHER TERMS.—Terms used in this section  
9 which are also used in section 179D of such Code  
10 shall have the same meaning for purposes of this  
11 section as when used in such section 179D.

12 (4) APPLICATION OF CERTAIN RULES.—In  
13 making grants under this section, the Secretary of  
14 the Treasury shall apply rules similar to the rules of  
15 section 179D of the Internal Revenue Code of 1986.

16 (5) REFERENCE.—Any reference in this section  
17 to the Secretary of the Treasury shall be treated as  
18 including the Secretary’s delegate.

19 (f) COORDINATION.—For purposes of any other sec-  
20 tion of this chapter, the cost of any property with respect  
21 to which a grant is made under this section shall be re-  
22 duced by the amount of such grant.

23 (g) APPROPRIATIONS.—There is hereby appropriated  
24 to the Secretary of the Treasury such sums as may be  
25 necessary to carry out this section.

1       (h) TERMINATION.—The Secretary of the Treasury  
2 shall not make any grant to any person under this section  
3 unless the application of such person for such grant is re-  
4 ceived before January 1, 2013.

