

114TH CONGRESS
1ST SESSION

H. R. 2412

To amend the Internal Revenue Code of 1986 to extend the credit for residential energy efficient property and the energy credit.

IN THE HOUSE OF REPRESENTATIVES

MAY 19, 2015

Mr. THOMPSON of California (for himself, Mr. CARTWRIGHT, Mr. CÁRDENAS, Mr. BLUMENAUER, Mr. NEAL, Mr. BEN RAY LUJÁN of New Mexico, Mr. PETERS, Mr. VAN HOLLEN, Mr. TONKO, Mr. KEATING, Mr. WELCH, Ms. MATSUI, Mr. TED LIEU of California, Ms. LINDA T. SÁNCHEZ of California, Mr. PASCRELL, Mr. HUFFMAN, Mr. RUIZ, Mr. ELLISON, Mr. BRENDAN F. BOYLE of Pennsylvania, Ms. KUSTER, Mr. COHEN, and Mr. McDERMOTT) 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 credit for residential energy efficient property and the energy credit.

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 “New Energy for Amer-
5 ica Act”.

1 **SEC. 2. EXTENSION OF RESIDENTIAL ENERGY EFFICIENT**
 2 **PROPERTY.**

3 (a) IN GENERAL.—Subsection (g) of section 25D of
 4 the Internal Revenue Code of 1986 is amended by striking
 5 “December 31, 2016” and inserting “December 31,
 6 2021”.

7 (b) EFFECTIVE DATE.—The amendment made by
 8 this section shall take effect on the date of the enactment
 9 of this Act.

10 **SEC. 3. EXTENSION OF ENERGY CREDIT.**

11 (a) SOLAR ENERGY PROPERTY.—Paragraphs
 12 (2)(A)(i)(II) and (3)(A)(ii) of section 48(a) of the Internal
 13 Revenue Code of 1986 are each amended by striking “pe-
 14 riods ending before January 1, 2017” and inserting
 15 “property the construction of which begins before January
 16 1, 2022”.

17 (b) QUALIFIED FUEL CELL PROPERTY.—Section
 18 48(c)(1)(D) of such Code is amended by striking “for any
 19 period after December 31, 2016” and inserting “the con-
 20 struction of which does not begin before January 1,
 21 2022”.

22 (c) QUALIFIED MICROTURBINE PROPERTY.—Section
 23 48(c)(2)(D) of such Code is amended by striking “for any
 24 period after December 31, 2016” and inserting “the con-
 25 struction of which does not begin before January 1,
 26 2022”.

1 (d) COMBINED HEAT AND POWER SYSTEM PROP-
2 erty.—Section 48(c)(3)(A)(iv) of such Code is amended
3 by striking “which is placed in service before January 1,
4 2017” and inserting “the construction of which begins be-
5 fore January 1, 2022”.

6 (e) QUALIFIED SMALL WIND ENERGY PROPERTY.—
7 Section 48(c)(4)(C) of such Code is amended by striking
8 “for any period after December 31, 2016” and inserting
9 “the construction of which does not begin before January
10 1, 2022”.

11 (f) THERMAL ENERGY PROPERTY.—Section
12 48(a)(3)(A)(vii) of such Code is amended by striking “pe-
13 riods ending before January 1, 2017” and inserting
14 “property the construction of which begins before January
15 1, 2022”.

16 (g) EFFECTIVE DATE.—The amendments made by
17 this section shall take effect on the date of the enactment
18 of this Act.

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