

116TH CONGRESS
1ST SESSION

S. 1848

To amend the Internal Revenue Code of 1986 to ensure that electrochromic glass qualifies as energy property for purposes of the energy credit.

IN THE SENATE OF THE UNITED STATES

JUNE 13, 2019

Mr. WICKER (for himself and Mr. MARKEY) 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 ensure that electrochromic glass qualifies as energy property for purposes of 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 “Dynamic Glass Act”.

5 **SEC. 2. INCLUSION OF ELECTROCHROMIC GLASS AS EN-**
6 **ERGY PROPERTY.**

7 (a) IN GENERAL.—Section 48(a) of the Internal Rev-
8 enue Code of 1986 is amended—

9 (1) in paragraph (2)(A)(i)—

1 (A) in subclause (III), by striking “and” at
 2 the end, and

3 (B) by adding at the end the following:

4 “(V) energy property described in
 5 paragraph (3)(A)(viii) but only with
 6 respect to property the construction of
 7 which begins before January 1, 2022,
 8 and”,

9 (2) in paragraph (3)(A)—

10 (A) in clause (vi), by striking “or” at the
 11 end,

12 (B) in clause (vii), by adding “or” at the
 13 end, and

14 (C) by adding at the end the following:

15 “(viii) glass which uses electricity to
 16 change its light transmittance properties in
 17 order to heat or cool a structure,” and

18 (3) in paragraph (6), by striking “paragraph
 19 (3)(A)(i)” each place it appears and inserting
 20 “clause (i) or (viii) of paragraph (3)(A)”.

21 (b) EFFECTIVE DATE.—The amendments made by
 22 this section shall apply to taxable years beginning after
 23 the date of the enactment of this Act.

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