

118TH CONGRESS
2D SESSION

H. R. 9065

To amend the Internal Revenue Code of 1986 to include room air conditioners as qualified energy property for purposes of the energy efficient home improvement credit.

IN THE HOUSE OF REPRESENTATIVES

JULY 18, 2024

Mr. GALLEGO 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 include room air conditioners as qualified energy property for purposes of the energy efficient home improvement credit.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. ROOM AIR CONDITIONERS AS QUALIFIED EN-**
2 **ERGY PROPERTY FOR PURPOSES OF THE EN-**
3 **ERGY EFFICIENT HOME IMPROVEMENT**
4 **CREDIT.**

5 (a) IN GENERAL.—Section 25C(d)(2) of the Internal
6 Revenue Code of 1986 is amended by adding at the end
7 the following new clause:

8 “(E) Any room air conditioner that meets
9 the Energy Star Most Efficient criteria.”.

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

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