

119TH CONGRESS
2D SESSION

S. 3722

To amend the Internal Revenue Code of 1986 to restore and extend certain tax credits to incentivize energy efficiency.

IN THE SENATE OF THE UNITED STATES

JANUARY 29, 2026

Ms. CORTEZ MASTO 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 restore and extend certain tax credits to incentivize energy efficiency.

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 “Lowering Home En-
5 ergy Costs Act”.

6 **SEC. 2. EXTENSION OF NEW ENERGY EFFICIENT HOME**
7 **CREDIT.**

8 Section 45L(h) of the Internal Revenue Code of 1986
9 is amended by striking “June 30, 2026” and inserting
10 “December 31, 2032”.

1 **SEC. 3. EXTENSION OF RESIDENTIAL CLEAN ENERGY**
2 **CREDIT.**

3 Section 25D(h) of the Internal Revenue Code of 1986
4 is amended by striking “December 31, 2025” and insert-
5 ing “December 31, 2032”.

6 **SEC. 4. RESTORATION OF ENERGY EFFICIENT HOME IM-**
7 **PROVEMENT CREDIT.**

8 (a) REPEAL.—Section 70505 of Public Law 119–21
9 is repealed, and section 25C of the Internal Revenue Code
10 of 1986 is restored as if such section 70505 had not been
11 enacted.

12 (b) EFFECTIVE DATE.—The amendment made by
13 subsection (a) shall take effect as if included in the enact-
14 ment of Public Law 119–21.

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