

Pub. L. 101-508, title XI, §11813(c), Nov. 5, 1990, 104 Stat. 1388-555, provided that:

“(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section [enacting section 50 of this title and amending this section and sections 38, 42, 46 to 49, 52, 55, 108, 145, 147, 168, 170, 179, 196, 280F, 312, 465, 469, 861, 865, 1016, 1033, 1245, 1274A, 1371, 1388 and 1503 of this title] shall apply to property placed in service after December 31, 1990.

“(2) EXCEPTIONS.—The amendments made by this section shall not apply to—

“(A) any transition property (as defined in section 49(e) of the Internal Revenue Code of 1986 (as in effect on the day before the date of the enactment of this Act [Nov. 5, 1990]),

“(B) any property with respect to which qualified progress expenditures were previously taken into account under section 46(d) of such Code (as so in effect), and

“(C) any property described in section 46(b)(2)(C) of such Code (as so in effect).”

Pub. L. 101-508, title XI, §11821(a), Nov. 5, 1990, 104 Stat. 1388-558, provided that: “Except as otherwise provided in this part, the amendments made by this part [part I (§§11801-11821) of subtitle H of title XI of Pub. L. 101-508, see Tables for classification] shall take effect on the date of the enactment of this Act [Nov. 5, 1990].”

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by section 701(c)(3) of Pub. L. 99-514 applicable to taxable years beginning after Dec. 31, 1986, with certain exceptions and qualifications, see section 701(f) of Pub. L. 99-514, set out as an Effective Date note under section 55 of this title.

Pub. L. 99-514, title XVIII, §1879(c)(2), Oct. 22, 1986, 100 Stat. 2906, provided that: “The amendment made by paragraph (1) [amending this section] shall take effect as if included in the amendments made by section 231 of Public Law 96-223 [see Effective Date note below].”

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by section 474(h) of Pub. L. 98-369 applicable to taxable years beginning after Dec. 31, 1983, and to carrybacks from such years, see section 475(a) of Pub. L. 98-369, set out as a note under section 21 of this title.

Amendment by section 612(e)(1) of Pub. L. 98-369 applicable to interest paid or accrued after Dec. 31, 1984, on indebtedness incurred after Dec. 31, 1984, see section 612(g) of Pub. L. 98-369, set out as an Effective Date note under section 25 of this title.

Pub. L. 98-369, title VII, §722(d)(3), July 18, 1984, 98 Stat. 974, provided that: “The amendments made by this subsection [amending this section] shall apply to taxable years ending after December 31, 1979.”

EFFECTIVE DATE OF 1983 AMENDMENT

Amendment by Pub. L. 97-448 effective, except as otherwise provided, as if it had been included in the provision of the Crude Oil Windfall Profit Tax Act of 1980, Pub. L. 96-223 to which such amendment relates, see section 203(a) of Pub. L. 97-448, set out as a note under section 6652 of this title.

EFFECTIVE DATE OF 1982 AMENDMENT

Amendment by Pub. L. 97-354 applicable to taxable years beginning after Dec. 31, 1982, see section 6(a) of Pub. L. 97-354, set out as an Effective Date note under section 1361 of this title.

EFFECTIVE DATE OF 1981 AMENDMENT

Pub. L. 97-34, title VI, §611(b), Aug. 13, 1981, 95 Stat. 339, provided that: “The amendment made by this section [amending this section] shall apply to taxable years ending after December 31, 1979.”

EFFECTIVE DATE

Pub. L. 96-223, title II, §231(c), Apr. 2, 1980, 94 Stat. 272, provided that: “The amendments made by this sec-

tion [enacting this section and amending section 6096 of this title] shall apply to taxable years ending after December 31, 1979.”

SAVINGS PROVISION

Pub. L. 101-508, title XI, §11821(b), Nov. 5, 1990, 104 Stat. 1388-558, provided that: “If—

“(1) any provision amended or repealed by this part [part I (§§11801-11821) of subtitle H of title XI of Pub. L. 101-508, see Tables for classification] applied to—

“(A) any transaction occurring before the date of the enactment of this Act [Nov. 5, 1990],

“(B) any property acquired before such date of enactment, or

“(C) any item of income, loss, deduction, or credit taken into account before such date of enactment, and

“(2) the treatment of such transaction, property, or item under such provision would (without regard to the amendments made by this part) affect liability for tax for periods ending after such date of enactment,

nothing in the amendments made by this part shall be construed to affect the treatment of such transaction, property, or item for purposes of determining liability for tax for periods ending after such date of enactment.”

APPLICABILITY OF CERTAIN AMENDMENTS BY PUB. L. 99-514 IN RELATION TO TREATY OBLIGATIONS OF UNITED STATES

For applicability of amendment by section 701(c)(3) of Pub. L. 99-514 notwithstanding any treaty obligation of the United States in effect on Oct. 22, 1986, with provision that for such purposes any amendment by title I of Pub. L. 100-647 be treated as if it had been included in the provision of Pub. L. 99-514 to which such amendment relates, see section 1012(aa)(2), (4) of Pub. L. 100-647, set out as a note under section 861 of this title.

PLAN AMENDMENTS NOT REQUIRED UNTIL JANUARY 1, 1989

For provisions directing that if any amendments made by subtitle A or subtitle C of title XI [§§1101-1147 and 1171-1177] or title XVIII [§§1800-1899A] of Pub. L. 99-514 require an amendment to any plan, such plan amendment shall not be required to be made before the first plan year beginning on or after Jan. 1, 1989, see section 1140 of Pub. L. 99-514, as amended, set out as a note under section 401 of this title.

INFLATION ADJUSTED ITEMS AND REFERENCE PRICE FOR CERTAIN YEARS

Provisions relating to inflation adjustment of items in this section and reference price for certain years were contained in the following:

2023—Internal Revenue Notice 2024-51.
 2022—Internal Revenue Notice 2023-49.
 2021—Internal Revenue Notice 2022-17.
 2020—Internal Revenue Notice 2021-29.
 2019—Internal Revenue Notice 2020-28.
 2018—Internal Revenue Notice 2019-28.
 2017—Internal Revenue Notice 2018-32.
 2016—Internal Revenue Notice 2017-24.
 2015—Internal Revenue Notice 2016-43.
 2014—Internal Revenue Notice 2015-45.
 2013—Internal Revenue Notice 2014-25.
 2012—Internal Revenue Notice 2013-25.
 2011—Internal Revenue Notice 2012-30.
 2010—Internal Revenue Notice 2011-30.
 2009—Internal Revenue Notice 2010-31.
 2008—Internal Revenue Notice 2009-32.
 2007—Internal Revenue Notice 2008-44.
 2006—Internal Revenue Notice 2007-38.

§ 45L. New energy efficient home credit

(a) Allowance of credit

(1) In general

For purposes of section 38, in the case of an eligible contractor, the new energy efficient

home credit for the taxable year is the applicable amount for each qualified new energy efficient home which is—

(A) constructed by the eligible contractor, and

(B) acquired by a person from such eligible contractor for use as a residence during the taxable year.

(2) Applicable amount

For purposes of paragraph (1), the applicable amount is an amount equal to—

(A) in the case of a dwelling unit which is eligible to participate in the Energy Star Residential New Construction Program or the Energy Star Manufactured New Homes program—

(i) which meets the requirements of subsection (c)(1)(A) (and which does not meet the requirements of subsection (c)(1)(B)), \$2,500, and

(ii) which meets the requirements of subsection (c)(1)(B), \$5,000, and

(B) in the case of a dwelling unit which is part of a building eligible to participate in the Energy Star Multifamily New Construction Program—

(i) which meets the requirements of subsection (c)(1)(A) (and which does not meet the requirements of subsection (c)(1)(B)), \$500, and

(ii) which meets the requirements of subsection (c)(1)(B), \$1,000.

(b) Definitions

For purposes of this section—

(1) Eligible contractor

The term “eligible contractor” means—

(A) the person who constructed the qualified new energy efficient home, or

(B) in the case of a qualified new energy efficient home which is a manufactured home, the manufactured home producer of such home.

(2) Qualified new energy efficient home

The term “qualified new energy efficient home” means a dwelling unit—

(A) located in the United States,

(B) the construction of which is substantially completed after the date of the enactment of this section, and

(C) which meets the energy saving requirements of subsection (c).

(3) Construction

The term “construction” includes substantial reconstruction and rehabilitation.

(4) Acquire

The term “acquire” includes purchase.

(c) Energy saving requirements

(1) In general

(A) In general

A dwelling unit meets the requirements of this subparagraph if such dwelling unit meets the requirements of paragraph (2) or (3) (whichever is applicable).

(B) Zero energy ready home program

A dwelling unit meets the requirements of this subparagraph if such dwelling unit is

certified as a zero energy ready home under the zero energy ready home program of the Department of Energy as in effect on January 1, 2023 (or any successor program determined by the Secretary).

(2) Single-family home requirements

A dwelling unit meets the requirements of this paragraph if—

(A) such dwelling unit meets—

(i)(I) in the case of a dwelling unit acquired before January 1, 2025, the Energy Star Single-Family New Homes National Program Requirements 3.1, or

(II) in the case of a dwelling unit acquired after December 31, 2024, the Energy Star Single-Family New Homes National Program Requirements 3.2, and

(ii) the most recent Energy Star Single-Family New Homes Program Requirements applicable to the location of such dwelling unit (as in effect on the latter of January 1, 2023, or January 1 of two calendar years prior to the date the dwelling unit was acquired), or

(B) such dwelling unit meets the most recent Energy Star Manufactured Home National program requirements as in effect on the latter of January 1, 2023, or January 1 of two calendar years prior to the date such dwelling unit is acquired.

(3) Multi-family home requirements

A dwelling unit meets the requirements of this paragraph if—

(A) such dwelling unit meets the most recent Energy Star Multifamily New Construction National Program Requirements (as in effect on either January 1, 2023, or January 1 of three calendar years prior to the date the dwelling was acquired, whichever is later), and

(B) such dwelling unit meets the most recent Energy Star Multifamily New Construction Regional Program Requirements applicable to the location of such dwelling unit (as in effect on either January 1, 2023, or January 1 of three calendar years prior to the date the dwelling was acquired, whichever is later).

(d) Certification

(1) Method of certification

A certification described in subsection (c) shall be made in accordance with guidance prescribed by the Secretary, after consultation with the Secretary of Energy. Such guidance shall specify procedures and methods for calculating energy and cost savings.

(2) Form

Any certification described in subsection (c) shall be made in writing in a manner which specifies in readily verifiable fashion the energy efficient building envelope components and energy efficient heating or cooling equipment installed and their respective rated energy efficiency performance.

(e) Basis adjustment

For purposes of this subtitle, if a credit is allowed under this section in connection with any

expenditure for any property, the increase in the basis of such property which would (but for this subsection) result from such expenditure shall be reduced by the amount of the credit so determined. This subsection shall not apply for purposes of determining the adjusted basis of any building under section 42.

(f) Coordination with investment credit

For purposes of this section, expenditures taken into account under section 47 or 48(a) shall not be taken into account under this section.

(g) Prevailing wage requirement

(1) In general

In the case of a qualifying residence described in subsection (a)(2)(B) meeting the prevailing wage requirements of paragraph (2)(A), the credit amount allowed with respect to such residence shall be—

(A) \$2,500 in the case of a residence which meets the requirements of subparagraph (A) of subsection (c)(1) (and which does not meet the requirements of subparagraph (B) of such subsection), and

(B) \$5,000 in the case of a residence which meets the requirements of subsection (c)(1)(B).

(2) Prevailing wage requirements

(A) In general

The requirements described in this subparagraph with respect to any qualified residence are that the taxpayer shall ensure that any laborers and mechanics employed by the taxpayer or any contractor or subcontractor in the construction of such residence shall be paid wages at rates not less than the prevailing rates for construction, alteration, or repair of a similar character in the locality in which such residence is located as most recently determined by the Secretary of Labor, in accordance with subchapter IV of chapter 31 of title 40, United States Code.

(B) Correction and penalty related to failure to satisfy wage requirements

Rules similar to the rules of section 45(b)(7)(B) shall apply.

(3) Regulations and guidance

The Secretary shall issue such regulations or other guidance as the Secretary determines necessary to carry out the purposes of this subsection, including regulations or other guidance which provides for requirements for recordkeeping or information reporting for purposes of administering the requirements of this subsection.

(h) Termination

This section shall not apply to any qualified new energy efficient home acquired after December 31, 2032.

(Added Pub. L. 109-58, title XIII, §1332(a), Aug. 8, 2005, 119 Stat. 1024; amended Pub. L. 109-432, div. A, title II, §205, Dec. 20, 2006, 120 Stat. 2945; Pub. L. 110-172, §11(a)(7), Dec. 29, 2007, 121 Stat. 2485; Pub. L. 110-343, div. B, title III, §304, Oct. 3, 2008, 122 Stat. 3845; Pub. L. 111-312, title VII, §703(a), Dec. 17, 2010, 124 Stat. 3311; Pub. L. 112-240, title

IV, §408(a), (b), Jan. 2, 2013, 126 Stat. 2342; Pub. L. 113-295, div. A, title I, §156(a), Dec. 19, 2014, 128 Stat. 4021; Pub. L. 114-113, div. Q, title I, §188(a), Dec. 18, 2015, 129 Stat. 3074; Pub. L. 115-123, div. D, title I, §40410(a), Feb. 9, 2018, 132 Stat. 150; Pub. L. 116-94, div. Q, title I, §129(a), Dec. 20, 2019, 133 Stat. 3232; Pub. L. 116-260, div. EE, title I, §146(a), Dec. 27, 2020, 134 Stat. 3055; Pub. L. 117-169, title I, §13304(a)-(e), Aug. 16, 2022, 136 Stat. 1952-1954.)

Editorial Notes

REFERENCES IN TEXT

The date of the enactment of this section, referred to in subsec. (b)(2)(B), is the date of enactment of Pub. L. 109-58, which was approved Aug. 8, 2005.

AMENDMENTS

2022—Subsec. (a)(2). Pub. L. 117-169, §13304(b), amended par. (2) generally. Prior to amendment, par. (2) related to applicable amount for dwelling unit.

Subsec. (c). Pub. L. 117-169, §13304(c), amended subsec. (c) generally. Prior to amendment, subsec. (c) related to energy saving requirements of dwelling unit.

Subsec. (e). Pub. L. 117-169, §13304(e), inserted at end “This subsection shall not apply for purposes of determining the adjusted basis of any building under section 42.”

Subsec. (g). Pub. L. 117-169, §13304(d), added subsec. (g). Former subsec. (g) redesignated (h).

Pub. L. 117-169, §13304(a), substituted “December 31, 2032” for “December 31, 2021”.

Subsec. (h). Pub. L. 117-169, §13304(d), redesignated subsec. (g) as (h).

2020—Subsec. (g). Pub. L. 116-260 substituted “December 31, 2021” for “December 31, 2020”.

2019—Subsec. (g). Pub. L. 116-94 substituted “December 31, 2020” for “December 31, 2017”.

2018—Subsec. (g). Pub. L. 115-123 substituted “December 31, 2017” for “December 31, 2016”.

2015—Subsec. (g). Pub. L. 114-113 substituted “December 31, 2016” for “December 31, 2014”.

2014—Subsec. (g). Pub. L. 113-295 substituted “December 31, 2014” for “December 31, 2013”.

2013—Subsec. (c)(1)(A)(i). Pub. L. 112-240, §408(b), substituted “2006 International Energy Conservation Code, as such Code (including supplements) is in effect on January 1, 2006” for “2003 International Energy Conservation Code, as such Code (including supplements) is in effect on the date of the enactment of this section”.

Subsec. (g). Pub. L. 112-240, §408(a), substituted “December 31, 2013” for “December 31, 2011”.

2010—Subsec. (g). Pub. L. 111-312 substituted “December 31, 2011” for “December 31, 2009”.

2008—Subsec. (g). Pub. L. 110-343 substituted “December 31, 2009” for “December 31, 2008”.

2007—Subsec. (c)(2), (3). Pub. L. 110-172 substituted “part 3280” for “section 3280” in par. (2) and in introductory provisions of par. (3).

2006—Subsec. (g). Pub. L. 109-432 substituted “2008” for “2007”.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2022 AMENDMENT

Pub. L. 117-169, title I, §13304(f), Aug. 16, 2022, 136 Stat. 1954, provided that:

“(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section [amending this section] shall apply to dwelling units acquired after December 31, 2022.

“(2) EXTENSION OF CREDIT.—The amendments made by subsection (a) [amending this section] shall apply to dwelling units acquired after December 31, 2021.”

EFFECTIVE DATE OF 2020 AMENDMENT

Pub. L. 116-260, div. EE, title I, §146(b), Dec. 27, 2020, 134 Stat. 3055, provided that: “The amendment made by

this section [amending this section] shall apply to homes acquired after December 31, 2020.”

EFFECTIVE DATE OF 2019 AMENDMENT

Pub. L. 116-94, div. Q, title I, §129(b), Dec. 20, 2019, 133 Stat. 3232, provided that: “The amendment made by this section [amending this section] shall apply to homes acquired after December 31, 2017.”

EFFECTIVE DATE OF 2018 AMENDMENT

Pub. L. 115-123, div. D, title I, §4041(b), Feb. 9, 2018, 132 Stat. 150, provided that: “The amendment made by this section [amending this section] shall apply to homes acquired after December 31, 2016.”

EFFECTIVE DATE OF 2015 AMENDMENT

Pub. L. 114-113, div. Q, title I, §188(b), Dec. 18, 2015, 129 Stat. 3074, provided that: “The amendment made by this section [amending this section] shall apply to homes acquired after December 31, 2014.”

EFFECTIVE DATE OF 2014 AMENDMENT

Pub. L. 113-295, div. A, title I, §156(b), Dec. 19, 2014, 128 Stat. 4022, provided that: “The amendment made by this section [amending this section] shall apply to homes acquired after December 31, 2013.”

EFFECTIVE DATE OF 2013 AMENDMENT

Pub. L. 112-240, title IV, §408(c), Jan. 2, 2013, 126 Stat. 2342, provided that: “The amendments made by this section [amending this section] shall apply to homes acquired after December 31, 2011.”

EFFECTIVE DATE OF 2010 AMENDMENT

Pub. L. 111-312, title VII, §703(b), Dec. 17, 2010, 124 Stat. 3311, provided that: “The amendment made by this section [amending this section] shall apply to homes acquired after December 31, 2009.”

EFFECTIVE DATE

Section applicable to qualified new energy efficient homes acquired after Dec. 31, 2005, in taxable years ending after such date, see section 1332(f) of Pub. L. 109-58, set out as an Effective Date of 2005 Amendments note under section 38 of this title.

[§ 45M. Repealed. Pub. L. 115-141, div. U, title IV, § 401(d)(2)(A), Mar. 23, 2018, 132 Stat. 1208]

Section, added Pub. L. 109-58, title XIII, §1334(a), Aug. 8, 2005, 119 Stat. 1030; amended Pub. L. 110-343, div. B, title III, §305(a)-(e), Oct. 3, 2008, 122 Stat. 3845-3847; Pub. L. 111-312, title VII, §709(a)-(d), Dec. 17, 2010, 124 Stat. 3312, 3313; Pub. L. 112-240, title IV, §409(a), (b), Jan. 2, 2013, 126 Stat. 2342, provided for an energy efficient appliance credit.

Statutory Notes and Related Subsidiaries

SAVINGS PROVISION

For provisions that nothing in repeal by Pub. L. 115-141 be construed to affect treatment of certain transactions occurring, property acquired, or items of income, loss, deduction, or credit taken into account prior to Mar. 23, 2018, for purposes of determining liability for tax for periods ending after Mar. 23, 2018, see section 401(e) of Pub. L. 115-141, set out as a note under section 23 of this title.

§ 45N. Mine rescue team training credit

(a) Amount of credit

For purposes of section 38, the mine rescue team training credit determined under this section with respect to each qualified mine rescue team employee of an eligible employer for any taxable year is an amount equal to the lesser of—

(1) 20 percent of the amount paid or incurred by the taxpayer during the taxable year with respect to the training program costs of such qualified mine rescue team employee (including wages of such employee while attending such program), or

(2) \$10,000.

(b) Qualified mine rescue team employee

For purposes of this section, the term “qualified mine rescue team employee” means with respect to any taxable year any full-time employee of the taxpayer who is—

(1) a miner eligible for more than 6 months of such taxable year to serve as a mine rescue team member as a result of completing, at a minimum, an initial 20-hour course of instruction as prescribed by the Mine Safety and Health Administration’s Office of Educational Policy and Development, or

(2) a miner eligible for more than 6 months of such taxable year to serve as a mine rescue team member by virtue of receiving at least 40 hours of refresher training in such instruction.

(c) Eligible employer

For purposes of this section, the term “eligible employer” means any taxpayer which employs individuals as miners in underground mines in the United States.

(d) Wages

For purposes of this section, the term “wages” has the meaning given to such term by subsection (b) of section 3306 (determined without regard to any dollar limitation contained in such section).

(e) Termination

This section shall not apply to taxable years beginning after December 31, 2021.

(Added Pub. L. 109-432, div. A, title IV, §405(a), Dec. 20, 2006, 120 Stat. 2957; amended Pub. L. 110-343, div. C, title III, §310, Oct. 3, 2008, 122 Stat. 3869; Pub. L. 111-312, title VII, §735(a), Dec. 17, 2010, 124 Stat. 3318; Pub. L. 112-240, title III, §307(a), Jan. 2, 2013, 126 Stat. 2329; Pub. L. 113-295, div. A, title I, §117(a), Dec. 19, 2014, 128 Stat. 4015; Pub. L. 114-113, div. Q, title I, §163(a), Dec. 18, 2015, 129 Stat. 3066; Pub. L. 115-123, div. D, title I, §40303(a), Feb. 9, 2018, 132 Stat. 146; Pub. L. 116-94, div. Q, title I, §113(a), Dec. 20, 2019, 133 Stat. 3229; Pub. L. 116-260, div. EE, title I, §136(a), Dec. 27, 2020, 134 Stat. 3053.)

Editorial Notes

AMENDMENTS

2020—Subsec. (e). Pub. L. 116-260 substituted “December 31, 2021” for “December 31, 2020”.

2019—Subsec. (e). Pub. L. 116-94 substituted “December 31, 2020” for “December 31, 2017”.

2018—Subsec. (e). Pub. L. 115-123 substituted “December 31, 2017” for “December 31, 2016”.

2015—Subsec. (e). Pub. L. 114-113 substituted “December 31, 2016” for “December 31, 2014”.

2014—Subsec. (e). Pub. L. 113-295 substituted “December 31, 2014” for “December 31, 2013”.

2013—Subsec. (e). Pub. L. 112-240 substituted “December 31, 2013” for “December 31, 2011”.

2010—Subsec. (e). Pub. L. 111-312 substituted “December 31, 2011” for “December 31, 2009”.

2008—Subsec. (e). Pub. L. 110-343 substituted “December 31, 2009” for “December 31, 2008”.