

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, § 40410(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 end-

ing 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.