

110TH CONGRESS
2D SESSION

H. R. 5373

To amend the Internal Revenue Code of 1986 to extend the energy efficient appliance credit and the nonbusiness energy property credit.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 12, 2008

Mr. BOSWELL 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 extend the energy efficient appliance credit and the nonbusiness energy property 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 “Consumer and Manu-
5 facturer Energy Efficiency Tax Credit Extension Act of
6 2008”.

7 **SEC. 2. EXTENSION OF ENERGY EFFICIENT APPLIANCE**
8 **CREDIT.**

9 (a) IN GENERAL.—

1 (1) EXTENSION OF THE CREDIT TO INCLUDE
2 APPLIANCES MANUFACTURED IN 2008 OR 2009.—

3 (A) EXTENSION OF CREDIT RELATING TO
4 DISHWASHERS.—Section 45M(b)(1)(A) of the
5 Internal Revenue Code of 1986 is amended—

6 (i) by striking “2006 or 2007, and”
7 and inserting “2006, 2007, 2008, or
8 2009,”,

9 (ii) in clause (ii)—

10 (I) by inserting “in the case of a
11 dishwasher manufactured in 2006 or
12 2007,” before “meets”, and

13 (II) by striking the period at the
14 end and inserting “, and”, and

15 (iii) by adding at the end the fol-
16 lowing new clause:

17 “(iii) in the case of a dishwasher man-
18 ufactured in 2008 or 2009, meets the re-
19 quirements of the Energy Star program
20 which are in effect for dishwashers in
21 2008.”.

22 (B) EXTENSION OF CREDIT RELATING TO
23 CLOTHES WASHERS.—Section 45M(b)(1)(B) of
24 such Code is amended—

1 (i) by striking “2006 or 2007, and”
2 and inserting “2006, 2007, 2008, or
3 2009,”

4 (ii) in clause (ii)—

5 (I) by inserting “in the case of a
6 clothes washer manufactured in 2006
7 or 2007,” before “meets”, and

8 (II) by striking the period at the
9 end and inserting “, and”, and

10 (iii) by adding at the end the fol-
11 lowing new clause:

12 “(iii) in the case of a clothes washer
13 manufactured in 2008 or 2009, meets the
14 requirements of the Energy Star program
15 which are in effect for dishwashers in
16 2008.”.

17 (C) EXTENSION OF CREDIT RELATING TO
18 REFRIGERATORS.—Section 45M(b)(1)(C) of
19 such Code is amended—

20 (i) by striking “2006 or 2007” each
21 place it appears and inserting “2006,
22 2007, 2008, or 2009”, and

23 (ii) in clause (i)(I), by striking
24 “2006” and inserting “2006, 2008, or
25 2009”.

1 (2) UPDATING THE ENERGY SAVINGS PERCENT-
2 AGE.—Section 45M(b)(2)(B) of such Code (relating
3 to the energy savings percentage) is amended—

4 (A) by striking “in 2007” each place it ap-
5 pears and inserting “in 2008”, and

6 (B) by striking “in 2005” and inserting
7 “in 2006”.

8 (3) UPDATING THE ELIGIBLE PRODUCTION
9 AMOUNT.—

10 (A) IN GENERAL.—Section 45M(e) of such
11 Code (relating to the eligible production) is
12 amended by striking “3-calendar” each place it
13 appears and inserting “2-calendar”.

14 (B) TECHNICAL CORRECTION.—Section
15 45M(e)(1) of such Code is amended by striking
16 “paragraphs” and inserting “paragraph”.

17 (4) UPDATING THE AGGREGATE CREDIT
18 AMOUNT ALLOWED.—Section 45M(e)(1) of such
19 Code (relating to the aggregate amount of credit al-
20 lowed) is amended by inserting before the period
21 “beginning after December 31, 2007”.

22 (b) EFFECTIVE DATE.—The amendments made by
23 this section shall apply with respect to appliances manu-
24 factured after December 31, 2007.

1 **SEC. 3. EXTENSION OF NONBUSINESS ENERGY PROPERTY**

2 **CREDIT.**

3 (a) **IN GENERAL.**—Section 25C(g) of the Internal
4 Revenue Code of 1986 (relating to the termination date)
5 is amended by striking “December 31, 2007” and insert-
6 ing “December 31, 2009”.

7 (b) **EFFECTIVE DATE.**—The amendment made by
8 this section shall apply to property placed in service after
9 December 31, 2007.

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