

111TH CONGRESS
1ST SESSION

H. R. 1449

To amend the Internal Revenue Code of 1986 to repeal the qualification standard for exterior windows, doors, and skylights.

IN THE HOUSE OF REPRESENTATIVES

MARCH 11, 2009

Mr. ROE of Tennessee 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 repeal the qualification standard for exterior windows, doors, and skylights.

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. REPEAL OF QUALIFICATION STANDARD FOR**
4 **EXTERIOR WINDOWS, DOORS, AND SKY-**
5 **LIGHTS.**

6 (a) IN GENERAL.—Subsection (c) of section 25C of
7 the Internal Revenue Code of 1986, as amended by the
8 American Recovery and Reinvestment Tax Act of 2009,
9 is amended by striking paragraph (4).

1 (b) **EFFECTIVE DATE.**—The amendment made by
2 subsection (a) shall apply to property placed in service
3 after February 17, 2009.

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