

111TH CONGRESS  
1ST SESSION

# H. R. 2016

To amend the Internal Revenue Code of 1986 to provide that qualified energy efficiency property is eligible for the energy credit.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 21, 2009

Mr. SIRES (for himself and Mrs. MALONEY) introduced the following bill;  
which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to provide that qualified energy efficiency property is eligible for the energy 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. QUALIFIED ENERGY EFFICIENCY PROPERTY**  
4 **TREATED AS ENERGY PROPERTY.**

5 (a) IN GENERAL.—Subparagraph (A) of section  
6 48(a)(3) of the Internal Revenue Code of 1986 is amended  
7 by striking “or” at the end of clause (vi), by inserting  
8 “or” at the end of clause (vii), and by inserting after  
9 clause (vii) the following new clause:

1 “(viii) qualified energy efficiency prop-  
2 erty,”.

3 (b) ENERGY PERCENTAGE.—Clause (i) of section  
4 48(a)(2)(A) of such Code is amended by striking “and”  
5 at the end of subclause (III), by inserting after subclause  
6 (IV) the following new subclause:

7 “(V) qualified energy efficiency  
8 property described in paragraph  
9 (3)(A)(viii), but only with respect to a  
10 qualified building for which the site  
11 work and construction is commenced  
12 not later than 30 months after the  
13 date of enactment of this subclause.”.

14 (c) QUALIFIED ENERGY EFFICIENCY PROPERTY.—  
15 Section 48(c) of such Code is amended by adding at the  
16 end the following new paragraph:

17 “(5) QUALIFIED ENERGY EFFICIENCY PROP-  
18 erty.—

19 “(A) IN GENERAL.—The term ‘qualified  
20 energy efficiency property’ means any property  
21 which—

22 “(i) is residential rental property or  
23 nonresidential real property,

24 “(ii) is a qualified building, and

1 “(iii) achieves a minimum energy sav-  
2 ings of 50 percent or more in comparison  
3 to a reference building which meets the  
4 minimum requirements of Standard 90.1–  
5 2001 (as defined by section 179D(c)(2)),  
6 determined under rules similar to the rules  
7 of section 179D(d)(2).

8 “(B) QUALIFIED BUILDING.—The term  
9 ‘qualified building’ means any building—

10 “(i) which is more than 250,000  
11 square feet,

12 “(ii) which is located not more than  
13 one-half mile from a location in which  
14 there is direct access to public bus, rail,  
15 light rail, street car, or ferry system,

16 “(iii) which meets the requirements of  
17 subchapter IV of chapter 31 of title 40,  
18 United States Code, and

19 “(iv) for which the site work and con-  
20 struction is commenced not later than 60  
21 months after the date of the enactment of  
22 this paragraph.

23 “(C) SPECIAL RULE FOR RESIDENTIAL  
24 RENTAL PROPERTY.—In the case of a qualified

1 building in which the majority of the building  
2 is devoted to residential use—

3 “(i) subparagraph (A)(iii) shall be ap-  
4 plied by substituting ‘25 percent’ for ‘50  
5 percent’, and

6 “(ii) any mechanical systems which  
7 meet the requirements of Standard 90.1–  
8 2001 may be used in lieu of appendix G to  
9 such Standard in modeling energy use of a  
10 reference building.”.

11 (d) EFFECTIVE DATE.—The amendments made by  
12 this section shall apply to periods after the date of the  
13 enactment of this Act, under rules similar to the rules of  
14 section 48(m) of the Internal Revenue Code of 1986 (as  
15 in effect on the day before the date of the enactment of  
16 the Revenue Reconciliation Act of 1990).

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