

111TH CONGRESS  
1ST SESSION

# H. R. 3958

To amend the Internal Revenue Code to provide for a refundable tax credit for heating fuels.

---

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 28, 2009

Mr. HODES introduced the following bill; which was referred to the Committee on Ways and Means

---

## A BILL

To amend the Internal Revenue Code to provide for a refundable tax credit for heating fuels.

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 “Heating Energy As-  
5 sistance Tax Credit Act of 2009”.

6 **SEC. 2. REFUNDABLE CREDIT FOR HOME HEATING.**

7 (a) IN GENERAL.—Subpart C of part IV of sub-  
8 chapter A of chapter 1 of the Internal Revenue Code of  
9 1986 (relating to refundable credits) is amended by insert-  
10 ing after section 36A the following new section:

1 **“SEC. 36B. HOME HEATING CREDIT.**

2 “(a) ALLOWANCE OF CREDIT.—In the case of an eli-  
3 gible individual, there shall be allowed as a credit against  
4 the tax imposed by this chapter for the taxable year an  
5 amount equal to amounts paid or incurred by the taxpayer  
6 during the taxable year to heat the principal place of  
7 abode of the taxpayer.

8 “(b) LIMITATIONS.—

9 “(1) LIMITATION BASED ON DOLLAR  
10 AMOUNT.—The amount allowed as a credit under  
11 subsection (a) for a taxable year shall not exceed  
12 \$1,000 (\$2,000 in the case of a joint return).

13 “(2) LIMITATION BASED ON ADJUSTED GROSS  
14 INCOME.—In the case of a taxpayer whose adjusted  
15 gross income for the taxable year—

16 “(A) is greater than \$75,000 but not more  
17 than \$100,000 (in the case of a joint return,  
18 greater than \$150,000 but not more than  
19 \$200,000), paragraph (1) shall be applied by  
20 substituting ‘\$500’ for ‘\$1,000’ (in the case of  
21 a joint return, ‘\$1,000’ for ‘\$2,000’), and

22 “(B) is greater than \$100,000 (\$200,000  
23 in the case of a joint return), the amount al-  
24 lowed as a credit under subsection (a) shall be  
25 zero.

1       “(c) ELIGIBLE INDIVIDUAL.—For purposes of this  
2 section—

3               “(1) IN GENERAL.—The term ‘eligible indi-  
4 vidual’ means any individual whose principal place of  
5 abode is in the United States.

6               “(2) EXCEPTION.—Except as provided in para-  
7 graph (3), such term shall not include any indi-  
8 vidual—

9                       “(A) who is not a citizen or lawful perma-  
10 nent resident of the United States, or

11                      “(B) with respect to whom a deduction  
12 under section 151 is allowed to another tax-  
13 payer for a taxable year beginning in the cal-  
14 endar year in which such individual’s taxable  
15 year begins.

16               “(3) SPECIAL RULE FOR MARRIED INDIVID-  
17 UALS.—In the case of persons married to each  
18 other, if one spouse is an eligible individual, the  
19 other spouse shall be treated as an eligible indi-  
20 vidual.

21               “(d) DENIAL OF DOUBLE BENEFIT.—No credit shall  
22 be allowed under subsection (a) for any expense for which  
23 a deduction or credit is allowed under any other provision  
24 of this chapter.”.

25               (b) CONFORMING AMENDMENTS.—

1           (1) Subparagraph (A) of section 6211(b)(4) of  
2 such Code is amended by inserting “36B,” after  
3 “36A,”.

4           (2) Paragraph (2) of section 1324(b) of title  
5 31, United States Code, is amended by inserting  
6 “36B,” after “36A,”.

7           (c) CLERICAL AMENDMENT.—The table of sections  
8 for subpart C of part IV of subchapter A of chapter 1  
9 of the Internal Revenue Code of 1986 is amended by in-  
10 serting after the item relating to section 36A the following  
11 new item:

“Sec. 36B. Home heating credit.”.

12           (d) EFFECTIVE DATE.—The amendments made by  
13 this section shall apply to taxable years beginning after  
14 December 31, 2009.

○