

111TH CONGRESS  
2D SESSION

# H. R. 5518

To amend the Internal Revenue Code of 1986 to allow the energy investment tax credit and the credit for residential energy efficient property with respect to natural gas heat pumps.

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## IN THE HOUSE OF REPRESENTATIVES

JUNE 10, 2010

Ms. TITUS (for herself, Mr. HELLER, Mr. FRANKS of Arizona, Ms. GIFFORDS, and Ms. BERKLEY) 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 allow the energy investment tax credit and the credit for residential energy efficient property with respect to natural gas heat pumps.

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 “Energy Efficient Heat  
5 Pump Tax Parity Act of 2010”.

6 **SEC. 2. ENERGY CREDIT FOR NATURAL GAS HEAT PUMPS.**

7 (a) IN GENERAL.—Subparagraph (A) of section  
8 48(a)(3) of the Internal Revenue Code of 1986 is amended

1 by striking “or” at the end of clause (vi), by inserting  
2 “or” at the end of clause (vii), and by adding at the end  
3 the following new clause:

4 “(viii) equipment which uses natural  
5 gas to heat and cool a structure, but only  
6 with respect to periods ending before Janu-  
7 ary 1, 2017.”.

8 (b) **EFFECTIVE DATE.**—The amendments made by  
9 this section shall apply to periods after the date of the  
10 enactment of this Act, in taxable years ending after such  
11 date, under rules similar to the rules of section 48(m) of  
12 the Internal Revenue Code of 1986 (as in effect on the  
13 day before the date of the enactment of the Revenue Rec-  
14 onciliation Act of 1990).

15 **SEC. 3. CREDIT FOR RESIDENTIAL ENERGY EFFICIENT**  
16 **PROPERTY.**

17 (a) **IN GENERAL.**—Subsection (a) of section 25D of  
18 the Internal Revenue Code of 1986 is amended by striking  
19 “and” at the end of paragraph (4), by striking the period  
20 at the end of paragraph (5) and inserting “, and”, and  
21 by adding at the end the following new paragraph:

22 “(6) 30 percent of the qualified natural gas  
23 heat pump property expenditures made by the tax-  
24 payer during such year.”.

1 (b) QUALIFIED NATURAL GAS HEAT PUMP PROP-  
2 erty EXPENDITURES.—Subsection (d) of section 25D of  
3 such Code is amended by adding at the end the following  
4 new paragraph:

5 “(5) QUALIFIED NATURAL GAS HEAT PUMP  
6 PROPERTY EXPENDITURES.—

7 “(A) IN GENERAL.—The term ‘qualified  
8 natural gas heat pump property expenditure’  
9 means an expenditure for qualified natural gas  
10 heat pump property installed on or in connec-  
11 tion with a dwelling unit located in the United  
12 States and used as a residence by the taxpayer.

13 “(B) QUALIFIED NATURAL GAS HEAT  
14 PUMP PROPERTY.—The term ‘qualified natural  
15 gas heat pump property’ means any equipment  
16 which—

17 “(i) uses natural gas as an energy  
18 source to heat and cool a dwelling unit re-  
19 ferred to in subparagraph (A), and

20 “(ii) has a coefficient of performance  
21 in heating of at least 1.4 at 47 degrees  
22 Fahrenheit and a coefficient of perform-  
23 ance in cooling of at least 1.2 at 95 de-  
24 grees Fahrenheit.”.

1       (c) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 2010.

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