

111TH CONGRESS
2D SESSION

H. R. 6364

To amend the Internal Revenue Code of 1986 to allow individuals a credit against income tax for noise abatement property installed in residences impacted by train and airplane noise.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 29, 2010

Mrs. MCCARTHY of New York (for herself and Mr. WEINER) 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 allow individuals a credit against income tax for noise abatement property installed in residences impacted by train and airplane noise.

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 “Noise Reduction Act
5 of 2010”.

1 **SEC. 2. CREDIT FOR NONBUSINESS NOISE ABATEMENT EX-**
2 **PENDITURES.**

3 (a) IN GENERAL.—Paragraph (1) of section 25C(a)
4 of the Internal Revenue Code of 1986 (relating to nonbusi-
5 ness energy property) is amended by striking “and” at
6 the end of paragraph (1), by striking the period at the
7 end of paragraph (2) and inserting “, and”, and by adding
8 at the end the following new paragraph:

9 “(3) if the individual is an eligible individual,
10 the amount of qualified noise abatement expendi-
11 tures paid or incurred by the taxpayer during such
12 taxable year.”.

13 (b) ELIGIBLE INDIVIDUAL; QUALIFIED NOISE
14 ABATEMENT EXPENDITURES.—Section 25C of such Code
15 is amended by redesignating subsections (e) through (g)
16 as subsections (f) through (h), respectively, and by insert-
17 ing after subsection (d) the following new subsection:

18 “(e) ELIGIBLE INDIVIDUAL; QUALIFIED NOISE
19 ABATEMENT EXPENDITURES.—For purposes of this sec-
20 tion—

21 “(1) ELIGIBLE INDIVIDUAL.—The term ‘eligible
22 individual’ means any individual if—

23 “(A) the principal place of abode of such
24 individual for the taxable year is located in an
25 area of the United States which is determined
26 by the Secretary of Transportation, in consulta-

1 tion with local officials, to be impacted by noise
2 from trains or airplanes,

3 “(B) such Secretary, in consultation with
4 other appropriate Federal agencies, determines
5 that such noise significantly affects such indi-
6 vidual, including taking into account health
7 conditions that make individuals more suscep-
8 tible to noise, and

9 “(C)(i) such individual is the taxpayer, or

10 “(ii) such individual is the taxpayer’s
11 spouse or any dependent (as defined in section
12 152) of the taxpayer and has the same principal
13 place of abode as the taxpayer for the taxable
14 year.

15 “(2) QUALIFIED NOISE ABATEMENT EXPENDI-
16 TURES.—The term ‘qualified noise abatement ex-
17 penditures’ means expenditures made by the tax-
18 payer for noise abatement property which is—

19 “(A) installed on or in connection with the
20 principal place of abode referred to in para-
21 graph (1), and

22 “(B) originally placed in service by the tax-
23 payer.

1 Such term includes expenditures for labor costs
2 properly allocable to the onsite preparation, assem-
3 bly, or original installation of the property.

4 “(3) NOISE ABATEMENT PROPERTY.—For pur-
5 poses of paragraph (2), the term ‘noise abatement
6 property’ means property specifically and primarily
7 designed to reduce the level of exterior noise which
8 can be heard within the residence.

9 “(4) COORDINATION WITH ENERGY PROP-
10 erty.—Expenditures taken into account under
11 paragraph (3) of subsection (a) may not be taken
12 into account under paragraph (1) or (2) thereof.”.

13 (c) MAXIMUM CREDIT FOR NOISE ABATEMENT.—
14 Subsection (b) of section 25C of such Code is amended—

15 (1) by striking “LIMITATION” in the heading
16 and inserting “LIMITATIONS”,

17 (2) by inserting after the heading:

18 “(1) ENERGY CREDIT.—”,

19 (3) by moving the text of such section after the
20 paragraph (1) heading, and

21 (4) by adding after paragraph (1) the following
22 new paragraph:

23 “(2) NOISE ABATEMENT.—The aggregate
24 amount of the credits determined under paragraph
25 (3) of subsection (a) which are allowed under this

1 section for taxable years beginning after the date of
2 the enactment of this paragraph and before January
3 1, 2012, with respect to any taxpayer shall not ex-
4 ceed \$3,000, reduced by the credit allowed to the
5 taxpayer under paragraphs (1) and (2) of subsection
6 (a) for the taxable year and all prior taxable years.”.

7 (d) CONFORMING AMENDMENTS.—

8 (1) The heading for section 25C of such Code
9 is amended by inserting “**AND NOISE ABATE-**
10 **MENT**” after “**ENERGY**”.

11 (2) The item relating to such section 25C in the
12 table of sections for subpart A of part IV of sub-
13 chapter A of chapter 1 of such Code is amended by
14 inserting “and noise abatement” after “energy”.

15 (e) EFFECTIVE DATE.—The amendments made by
16 this section shall apply to taxable years beginning after
17 the date of the enactment of this Act.

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