

111<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# S. 3183

To amend the Internal Revenue Code of 1986 to extend the nonbusiness energy property credit to roofs with pigmented coatings which meet Energy Star program requirements.

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## IN THE SENATE OF THE UNITED STATES

MARCH 25, 2010

Mr. WYDEN (for himself and Mr. MENENDEZ) introduced the following bill;  
which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to extend the nonbusiness energy property credit to roofs with pigmented coatings which meet Energy Star program requirements.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

1 **SECTION 1. EXTENSION OF NONBUSINESS ENERGY PROP-**  
2 **ERTY CREDIT TO ROOFS WITH PIGMENTED**  
3 **COATINGS WHICH MEET ENERGY STAR PRO-**  
4 **GRAM REQUIREMENTS.**

5 (a) **IN GENERAL.**—Section 25C(c)(1) of the Internal  
6 Revenue Code of 1986 is amended by inserting “or pig-  
7 mented coatings” after “appropriate cooling granules”.

8 (b) **EFFECTIVE DATE.**—The amendment made by  
9 this section shall apply to property placed in service after  
10 the date of the enactment of this Act.

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