

113TH CONGRESS  
1ST SESSION

# H. R. 3772

To amend the Internal Revenue Code of 1986 to increase to \$500 the residential energy property expenditures limitation with respect to heat pumps for purposes of the credit for nonbusiness energy property.

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## IN THE HOUSE OF REPRESENTATIVES

DECEMBER 12, 2013

Mr. WELCH 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 increase to \$500 the residential energy property expenditures limitation with respect to heat pumps for purposes of the credit for nonbusiness energy property.

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 “Home Heating and  
5       Cooling Efficiently Act”.

1 **SEC. 2. INCREASE IN LIMITATION WITH RESPECT TO FUEL**  
2 **PUMPS FOR NONBUSINESS ENERGY PROP-**  
3 **ERTY CREDIT.**

4 (a) **IN GENERAL.**—Subparagraph (C) of section  
5 25C(b)(3) of the Internal Revenue Code of 1986 is amend-  
6 ed by inserting “(other than an electric heat pump de-  
7 scribed in subparagraph (A) or (B) of subsection (d)(3))”  
8 before the period at the end.

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

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