(Mr. WALSH) was added as a cosponsor of S. 2087, a bill to protect the Medicare program under title XVIII of the Social Security Act with respect to reconciliation involving changes to the Medicare program.

S. 2103

At the request of Mr. BOOZMAN, the names of the Senator from Alaska (Mr. BEGICH) and the Senator from Idaho (Mr. RISCH) were added as cosponsors of S. 2103, a bill to direct the Administrator of the Federal Aviation Administration to issue or revise regulations with respect to the medical certification of certain small aircraft pilots, and for other purposes.

S. 2109

At the request of Mr. WARNER, the name of the Senator from Missouri (Mrs. MCCASKILL) was added as a cosponsor of S. 2109, a bill to eliminate duplicative, outdated, or unnecessary Congressionally mandated Federal agency reporting.

S. 2163

At the request of Mr. UDALL of Colorado, the name of the Senator from Washington (Mrs. MURRAY) was added as a cosponsor of S. 2163, a bill to establish an emergency watershed protection disaster assistance fund to be available to the Secretary of Agriculture to provide assistance for any natural disaster.

S. 2176

At the request of Mr. WARNER, the name of the Senator from Virginia (Mr. KAINE) was added as a cosponsor of S. 2176, a bill to revise reporting requirements under the Patient Protection and Affordable Care Act to preserve the privacy of individuals, and for other purposes.

S. 2178

At the request of Mr. ALEXANDER, the names of the Senator from Kentucky (Mr. MCCONNELL), the Senator from Kansas (Mr. ROBERTS) and the Senator from North Carolina (Mr. BURR) were added as cosponsors of S. 2178, a bill to amend the National Labor Relations Act with respect to the timing of elections and pre-election hearings and the identification of pre-election issues, and to require that lists of employees eligible to vote in organizing elections be provided to the National Labor Relations Board.

S. RES. 384

At the request of Mr. KAINE, the name of the Senator from North Carolina (Mr. BURR) was added as a cosponsor of S. Res. 384, a resolution expressing the sense of the Senate concerning the humanitarian crisis in Syria and neighboring countries, resulting humanitarian and development challenges, and the urgent need for a political solution to the crisis.

S. RES. 404

At the request of Mr. MENENDEZ, the name of the Senator from New York (Mrs. GILLIBRAND) was added as a cosponsor of S. Res. 404, a resolution honoring the accomplishments and legacy of Cesar Estrada Chavez.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. CARDIN (for himself, Mrs. FEINSTEIN, and Mr. SCHATZ):

S. 2189. A bill to amend the Internal Revenue Code of 1986 to improve and extend the deduction for new and existing energy-efficient commercial buildings, and for other purposes; to the Committee on Finance.

Mr. CARDIN. Mr. President, today I rise with my colleagues Senator FEINSTEIN and Senator SCHATZ to introduce the Energy Efficiency Tax Incentives Act.

Encouraging energy efficiency improvements is a smart and cost-effective way to reduce pollution, increase the competitiveness of our employers, and to create jobs in both our construction and manufacturing sectors.

As I have discussed previously on the floor of the Senate, our energy problem in this country can be primarily attributed to a waste problem. Recently, the Department of Energy calculated that we waste 57 percent of all energy produced.

Our goal in introducing this bill is to prevent that waste by providing focused incentives that encourage significant improvements in energy efficiency and truly innovative energy efficiency technologies.

While my colleagues will explain how the bill does this for our homes and the industrial sector, I would like to focus on how our bill improves energy efficiency outcomes for commercial and multifamily buildings.

About 40 percent of energy consumption in the United States comes from our buildings, and up to 80 percent of the buildings standing today will still be here in 2050. Encouraging efficiency in new construction, and making these existing buildings more efficient, would generate billions of dollars in energy savings, spur job creation, and reduce carbon emissions.

Until January 1, 2014, Section 179D of the Internal Revenue Code provided a tax deduction that allowed for cost recovery regarding energy efficient energy efficiency improvements to a building's lighting, HVAC, and envelope.

Typically, the cost of energy consumption is part of a business's expenses and thus immediately deductible. Section 179D was an important provision because it aligned the Internal Revenue Code to similarly incentivize energy savings through efficiency improvements. In terms of meeting our energy demands, some of the cheapest and cleanest energy we have is the energy we don't use because of these improvements.

Unfortunately, the 179D deduction expired at the end of 2013. As we move forward with tax extenders, it is critical that this provision be restored.

Our bill restores the 179D deduction by extending it through 2016. In addition, our bill makes commonsense reforms to that section.

We update the energy efficiency standards that must be met to qualify for the 179D deduction, including by providing automatic standard updates for the years the deduction is available. We want to be sure that this incentive is going to technologies that meet truly efficient standards.

We also make the deduction more accessible to all real estate owners and those involved in implementing energy efficiency improvements, including through updated partial deduction standards and allocation provisions.

Finally, the bill recognizes that, in the same way we encourage new construction to meet these standards, we should encourage energy efficiency retrofits.

Our current tax policies do not yet provide an effective incentive for retrofitting our existing building stock. For example, the Empire State Building retrofit project, which will reduce that building's energy consumption by 40 percent, did not qualify for a section 179D deduction under its current structure.

Our bill would provide a deduction for retrofits of existing commercial and multifamily buildings to further encourage retrofit projects. Like section 179D, the deduction would be performance-based to encourage ambitious improvements and make the credit more accessible to building owners.

Before turning to my colleagues, I would like to reiterate that America's energy and economic future requires a focus on these energy incentives. Initiatives like our bill are needed not only to generate jobs, and savings for businesses and taxpayers, but also to improve our environment and make our nation more energy secure.

Mr. CARDIN. Mr. President, I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the text of the bill was ordered to be printed in the RECORD, as follows:

S. 2189

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE; AMENDMENT OF 1986 CODE; TABLE OF CONTENTS.

(a) SHORT TITLE.—This Act may be cited as the ''Energy Efficiency Tax Incentives Act''.

(b) AMENDMENT OF 1986 CODE.—Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

(c) TABLE OF CONTENTS.—The table of contents of this Act is as follows:

TITLE III—INDUSTRIAL ENERGY AND WATER EFFICIENCY

TITLE I—COMMERCIAL BUILDING MODERNIZATION

SEC. 101. EXTENSION AND MODIFICATION OF DEDUCTION FOR ENERGY-EFFICIENT COMMERCIAL BUILDINGS.

(a) EXTENSION.—

(1) THROUGH 2016.—Section 179D(h) is amended by striking ''December 31, 2013'' and inserting ''December 31, 2016''.

(2) INCLUSION OF MULTIFAMILY BUILDINGS.—

(A) IN GENERAL.—Subparagraph (B) of section 179D(c)(1) is amended by striking ''building'' and inserting ''commercial building or multifamily building''.

(B) DEFINITIONS.—Subsection (c) of section 179D is amended by adding at the end the following new paragraphs:

''(3) COMMERCIAL BUILDING.—The term 'commercial building' means a building with a primary use or purpose other than as residential housing.

''(4) MULTIFAMILY BUILDING.—The term 'multifamily building' means a structure of 5 or more dwelling units with a primary use as residential housing, and includes such buildings owned and operated as a condominium, cooperative, or other common interest community.''.

(b) INCREASE IN MAXIMUM AMOUNT OF DEDUCTION.—

(1) IN GENERAL.—Subparagraph (A) of section 179D(b)(1) is amended by striking ''$1.80'' and inserting ''$3.00''.

(2) PARTIAL ALLOWANCE.—Paragraph (1) of section 179D(d) is amended to read as follows:

''(1) PARTIAL ALLOWANCE.—

''(A) IN GENERAL.—Except as provided in subsection (f), if—

''(i) the requirement of subsection (c)(1)(D) is not met, but

''(ii) there is a certification in accordance with paragraph (6) that—

''(I) any system referred to in subsection (c)(1)(C) satisfies the energy-savings targets established by the Secretary under subparagraph (B) with respect to such system, or

''(II) the systems referred to in subsection (c)(1)(C)(ii) and subsection (c)(1)(C)(iii) together satisfy the energy-savings targets established by the Secretary under subparagraph (B) with respect to such systems,

then the requirement of subsection (c)(1)(D) shall be treated as met with respect to such system or systems, and the deduction under subsection (a) shall be allowed with respect to energy-efficient commercial building property installed as part of such system and as part of a plan to meet such targets, except that subsection (b) shall be applied to such property described in clause (ii)(I) by substituting '$1.00' for '$3.00' and to such property described in clause (ii)(II) by substituting '$2.20' for '$3.00'.

''(B) REGULATIONS.—

''(i) IN GENERAL.—The Secretary, after consultation with the Secretary of Energy, shall promulgate regulations establishing a target for each system described in subsection (c)(1)(C) which, if such targets were met for all such systems, the property would meet the requirements of subsection (c)(1)(D).

''(ii) SAFE HARBOR FOR COMBINED SYSTEMS.—The Secretary, after consultation with the Secretary of Energy, and not later than 6 months after the date of the enactment of the Energy Efficiency Tax Incentives Act, shall promulgate regulations regarding combined envelope and mechanical system performance that detail appropriate components, efficiency levels, or other relevant information for the systems referred to in subsection (c)(1)(C)(ii) and subsection (c)(1)(C)(iii) together to be deemed to have achieved two-thirds of the requirements of subsection (c)(1)(D).''.

(c) DENIAL OF DOUBLE BENEFIT RULES.—

(1) IN GENERAL.—Section 179D is amended by redesignating subsection (h) as subsection (i) and by inserting after subsection (g) the following new subsection:

''(h) TAX INCENTIVES NOT AVAILABLE.—Energy-efficient measures for which a deduction is allowed under this section shall not be eligible for a deduction under section 179F.''.

(2) LOW-INCOME HOUSING EXCEPTION TO BASIS REDUCTION.—Subsection (e) of section 179D is amended by inserting ''(other than property placed in service in a qualified low-income building (within the meaning of section 42))'' after ''building property''.

(d) ALLOCATION OF DEDUCTION.—Paragraph (4) of section 179D(d) is amended to read as follows:

''(4) ALLOCATION OF DEDUCTION.—

''(A) IN GENERAL.—Not later than 180 days after the date of the enactment of this subsection, the Secretary, in consultation with the Secretary of Energy, shall promulgate a regulation to allow the owner of a commercial or multifamily building, including a government, tribal, or non-profit owner, to allocate any deduction allowed under this section, or a portion thereof, to the person primarily responsible for designing the property in lieu of the owner or to a commercial tenant that leases or otherwise occupies space in such building pursuant to a written agreement. Such person shall be treated as the taxpayer for purposes of this section.

''(B) FORM OF ALLOCATION.—An allocation made under this paragraph shall be in writing and in a form that meets the form of allocation requirements in Notice 2008–40 of the Internal Revenue Service.

''(C) PROVISION OF ALLOCATION.—Not later than 30 days after receipt of a written request from a person eligible to receive an allocation under this paragraph, the owner of a building that makes an allocation under this paragraph shall provide the form of allocation (as described in subparagraph (B)) to such person.

''(D) ALLOCATION FROM PUBLIC OWNER OF BUILDING.—In the case of a commercial building or multifamily building that is owned by a Federal, State, or local government or a subdivision thereof, Notice 2006–52 of the Internal Revenue Service, as amplified by Notice 2008–40, shall apply to any allocation.''.

(e) TREATMENT OF BASIS IN CONTEXT OF ALLOCATION.—Subsection (e) of section 179D, as amended by subsection (c)(2), is amended by inserting ''or so allocated'' after ''so allowed''.

(f) EARNINGS AND PROFITS CONFORMITY FOR REAL ESTATE INVESTMENT TRUSTS.—Subparagraph (B) of section 312(k)(3) is amended—

(1) by striking ''.—For purposes of'' and inserting ''.—

''(i) IN GENERAL.—Except as provided in clause (ii), for purposes of'', and

(2) by adding at the end the following new clause:

''(ii) EARNINGS AND PROFITS CONFORMITY FOR REAL ESTATE INVESTMENT TRUSTS.—

''(I) IN GENERAL.—For purposes of computing the earnings and profits of a real estate investment trust (other than a captive real estate investment trust), the entire amount deductible under section 179D shall be allowed as deductions in the taxable years for which such amounts are claimed under such section.

''(II) CAPTIVE REAL ESTATE INVESTMENT TRUST.—The term 'captive real estate investment trust' means a real estate investment trust the shares or beneficial interests of which are not regularly traded on an established securities market and more than 50 percent of the voting power or value of the beneficial interests or shares of which are owned or controlled, directly or indirectly, or constructively, by a single entity that is treated as an association taxable as a corporation under this title and is not exempt from taxation pursuant to the provisions of section 501(a).

''(III) RULES OF APPLICATION.—For purposes of this clause, the constructive ownership rules of section 318(a), as modified by section 856(d)(5), shall apply in determining the ownership of stock, assets, or net profits of any person, and the following entities are not considered an association taxable as a corporation:

''(aa) Any real estate investment trust other than a captive real estate investment trust.

''(bb) Any qualified real estate investment trust subsidiary under section 856, other than a qualified REIT subsidiary of a captive real estate investment trust.

''(cc) Any Listed Australian Property Trust (meaning an Australian unit trust registered as a 'Managed Investment Scheme' under the Australian Corporations Act in which the principal class of units is listed on a recognized stock exchange in Australia and is regularly traded on an established securities market), or an entity organized as a trust, provided that a Listed Australian Property Trust owns or controls, directly or indirectly, 75 percent or more of the voting power or value of the beneficial interests or shares of such trust.

''(dd) Any corporation, trust, association, or partnership organized outside the laws of the United States and which satisfies the criteria described in subclause (IV).

''(IV) CRITERIA.—The criteria described in this subclause are as follows:

''(aa) At least 75 percent of the entity's total asset value at the close of its taxable year is represented by real estate assets (as defined in section 856(c)(5)(B)), cash and cash equivalents, and United States Government securities.

''(bb) The entity is not subject to tax on amounts distributed to its beneficial owners, or is exempt from entity-level taxation.

''(cc) The entity distributes at least 85 percent of its taxable income (as computed in the jurisdiction in which it is organized) to the holders of its shares or certificates of beneficial interest on an annual basis.

''(dd) Not more than 10 percent of the voting power or value in such entity is held directly or indirectly or constructively by a single entity or individual, or the shares or beneficial interests of such entity are regularly traded on an established securities market.

''(ee) The entity is organized in a country which has a tax treaty with the United States.''.

(g) RULES FOR LIGHTING SYSTEMS.—Subsection (f) of section 179D is amended to read as follows:

''(f) RULES FOR LIGHTING SYSTEMS.—

''(1) IN GENERAL.—With respect to property that is part of a lighting system, the deduction allowed under subsection (a) shall be equal to—

''(A) for a lighting system that includes installation of a lighting control described in paragraph (2)(A), the applicable amount determined under paragraph (3)(A),

''(B) for a lighting system that includes installation of a lighting control described in paragraph (2)(B), the applicable amount determined under paragraph (3)(B), or

''(C) for a lighting system that does not include installation of any lighting controls described in subparagraphs (A) or (B) of paragraph (2), the applicable amount determined under paragraph (3)(C).

''(2) ENERGY SAVING CONTROLS.—

''(A) LIGHTING CONTROLS IN CERTAIN SPACES.—For purposes of paragraph (1)(A), the lighting controls described in this subparagraph are the following:

''(i) Occupancy sensors (as described in paragraph (4)(I)) in spaces not greater than 800 square feet.

''(ii) Bi-level controls (as described in paragraph (4)(A)).

''(iii) Continuous or step dimming controls (as described in subparagraphs (B) and (K) of paragraph (4)).

''(iv) Daylight dimming where sufficient daylight is available (as described in paragraph (4)(C)).

''(v) A multi-scene controller (as described in paragraph (4)(H)).

''(vi) Time scheduling controls (as described in paragraph (4)(L)), provided that such controls are not required by Standard 90.1-2010.

''(vii) Such other lighting controls as the Secretary, in consultation with the Secretary of Energy, determines appropriate.

''(B) OTHER CONTROL TYPES.—For purposes of paragraph (1)(B), the lighting controls described in this subparagraph are the following:

''(i) Occupancy sensors (as described in paragraph (4)(I)) in spaces greater than 800 square feet.

''(ii) Demand responsive controls (as described in paragraph (4)(D)).

''(iii) Lumen maintenance controls (as described in paragraph (4)(F)) where solid state lighting is used.

''(iv) Such other lighting controls as the Secretary, in consultation with the Secretary of Energy, determines appropriate.

''(3) APPLICABLE AMOUNT.—

''(A) LIGHTING CONTROLS IN CERTAIN SPACES.—For purposes of paragraph (1)(A), the applicable amount shall be determined in accordance with the following table:

"If the percentage of reduction in lighting power density is not less than:	The amount of the deduction per square foot is:
15 percent	$0.30
20 percent	$0.44
25 percent	$0.58
30 percent	$0.72
35 percent	$0.86
40 percent	$1.00

''(B) LIGHTING CONTROLS IN LARGER SPACES AND WHERE SOLID LIGHTING IS USED.—For purposes of paragraph (1)(B), the applicable amount shall be determined in accordance with the following table:

"If the percentage of reduction in lighting power density is not less than:	The amount of the deduction per square foot is:
20 percent	$0.30
25 percent	$0.44
30 percent	$0.58
35 percent	$0.72
40 percent	$0.86
45 percent	$1.00

''(C) NO QUALIFIED LIGHTING CONTROLS.—For purposes of paragraph (1)(C), the applicable amount shall be determined in accordance with the following table:

"If the percentage of reduction in lighting power density is not less than:	The amount of the deduction per square foot is:
25 percent	$0.30
30 percent	$0.44
35 percent	$0.58
40 percent	$0.72
45 percent	$0.86
50 percent	$1.00

''(4) DEFINITIONS.—For purposes of this subsection:

''(A) BI-LEVEL CONTROL.—

''(i) IN GENERAL.—Subject to clause (ii), the term 'bi-level control' means a lighting control strategy that provides for 2 different levels of lighting.

''(ii) FULL-OFF SETTING.—For purposes of clause (i), a bi-level control shall also provide for a full-off setting.

''(B) CONTINUOUS DIMMING.—The term 'continuous dimming' means a lighting control strategy that adjusts the light output of a lighting system between minimum and maximum light output in a manner that is not perceptible.

''(C) DAYLIGHT DIMMING; SUFFICIENT DAYLIGHT.—

''(i) DAYLIGHT DIMMING.—The term 'daylight dimming' means any device that—

''(I) adjusts electric lighting power in response to the amount of daylight that is present in an area, and

''(II) provides for separate control of the lamps for general lighting in the daylight area by not less than 1 multi-level photocontrol, including continuous dimming devices, that satisfies the following requirements:

''(aa) The light sensor for the multi-level photocontrol is remote from where calibration adjustments are made.

''(bb) The calibration adjustments are readily accessible.

''(cc) The multi-level photocontrol reduces electric lighting power in response to the amount of daylight with—

''(AA) not less than 1 control step that is between 50 percent and 70 percent of design lighting power, and

''(BB) not less than 1 control step that is not less than 35 percent of design lighting power.

''(ii) SUFFICIENT DAYLIGHT.—

''(I) IN GENERAL.—The term 'sufficient daylight' means—

''(aa) in the case of toplighted areas, when the total daylight area under skylights plus the total daylight area under rooftop monitors in an enclosed space is greater than 900 square feet (as defined in Standard 90.1-2010), and

''(bb) in the case of sidelighted areas, when the combined primary sidelight area in an enclosed space is not less than 250 square feet (as defined in Standard 90.1-2010).

''(II) EXCEPTIONS.—Sufficient daylight shall be deemed to not be available if—

''(aa) in the case of areas described in subclause (I)(aa)—

''(AA) for daylighted areas under skylights, it is documented that existing adjacent structures or natural objects block direct beam sunlight for more than 1500 daytime hours (after 8 a.m. and before 4 p.m., local time) per year,

''(BB) for daylighted areas, the skylight effective aperture is less than 0.006, or

''(CC) for buildings in climate zone 8, as defined under Standard 90.1-2010, the daylight areas total less than 1500 square feet in an enclosed space, and

''(bb) in the case of primary sidelighted areas described in subclause (I)(bb)—

''(AA) the top of the existing adjacent structures are at least twice as high above the windows as the distance from the window, or

''(BB) the sidelighting effective aperture is less than 0.1.

''(iii) DAYLIGHT, SIDELIGHTING, AND OTHER RELATED TERMS.—The terms 'daylight area', 'daylight area under skylights', 'daylight area under rooftop monitors', 'daylighted area', 'enclosed space', 'primary sidelighted areas', 'sidelighting effective aperture', and 'skylight effective aperture' have the same meaning given such terms under Standard 90.1-2010.

''(D) DEMAND RESPONSIVE CONTROL.—

''(i) IN GENERAL.—The term 'demand responsive control' means a control device that receives and automatically responds to a demand response signal and—

''(I) in the case of space-conditioning systems, conducts a centralized demand shed for non-critical zones during a demand response period and that has the capability to, on a signal from a centralized contract or software point within an Energy Management Control System—

''(aa) remotely increase the operating cooling temperature set points in such zones by not less than 4 degrees,

''(bb) remotely decrease the operating heating temperature set points in such zones by not less than 4 degrees,

''(cc) remotely reset temperatures in such zones to originating operating levels, and

''(dd) provide an adjustable rate of change for any temperature adjustment and reset, and

''(II) in the case of lighting power, has the capability to reduce lighting power by not less than 30 percent during a demand response period.

''(ii) DEMAND RESPONSE PERIOD.—The term 'demand response period' means a period in which short-term adjustments in electricity usage are made by end-use customers from normal electricity consumption patterns, including adjustments in response to—

''(I) the price of electricity, and

''(II) participation in programs or services that are designed to modify electricity usage in response to wholesale market prices for electricity or when reliability of the electrical system is in jeopardy.

''(iii) DEMAND RESPONSE SIGNAL.—The term 'demand response signal' means a signal sent to an end-use customer by a local utility, independent system operator, or designated curtailment service provider or aggregator that—

''(I) indicates an adjustment in the price of electricity, or

''(II) is a request to modify electricity consumption.

''(E) LAMP.—The term 'lamp' means an artificial light source that produces optical radiation (including ultraviolet and infrared radiation).

''(F) LUMEN MAINTENANCE CONTROL.—The term 'lumen maintenance control' means a lighting control strategy that maintains constant light output by adjusting lamp power to compensate for age and cleanliness of luminaires.

''(G) LUMINAIRE.—The term 'luminaire' means a complete lighting unit for the production, control, and distribution of light that consists of—

''(i) not less than 1 lamp, and

''(ii) any of the following items:

''(I) Optical control devices designed to distribute light.

''(II) Sockets or mountings for the positioning, protection, and operation of the lamps.

''(III) Mechanical components for support or attachment.

''(IV) Electrical and electronic components for operation and control of the lamps.

''(H) MULTI-SCENE CONTROL.—The term 'multi-scene control' means a lighting control device or system that allows for—

''(i) not less than 2 predetermined lighting settings,

''(ii) a setting that turns off all luminaires in an area, and

''(iii) a recall of the settings described in clauses (i) and (ii) for any luminaires or groups of luminaires to adjust to multiple activities within the area.

''(I) OCCUPANCY SENSOR.—The term 'occupancy sensor' means a control device that—

''(i) detects the presence or absence of individuals within an area and regulates lighting, equipment, or appliances according to a required sequence of operation,

''(ii) shuts off lighting when an area is unoccupied,

''(iii) except in areas designated as emergency egress and using less than 0.2 watts per square foot of floor area, provides for manual shut-off of all luminaires regardless of the status of the sensor and allows for—

''(I) independent control in each area enclosed by ceiling-height partitions,

''(II) controls that are readily accessible, and

''(III) operation by a manual switch that is located in the same area as the lighting that is subject to the control device.

''(J) STANDARD 90.1-2010.—The term 'Standard 90.1-2010' means Standard 90.1-2010 of the American Society of Heating, Refrigerating, and Air Conditioning Engineers and the Illuminating Engineering Society of North America.

''(K) STEP DIMMING.—The term 'step dimming' means a lighting control strategy that adjusts the light output of a lighting system by 1 or more predetermined amounts of greater than 1 percent of full output in a manner that may be perceptible.

''(L) TIME SCHEDULING CONTROL.—The term 'time scheduling control' means a control strategy that automatically controls lighting, equipment, or systems based on a particular time of day or other daily event (including sunrise and sunset).''.

(h) UPDATED STANDARDS.—

(1) INITIAL UPDATE.—

(A) IN GENERAL.—Section 179D(c) is amended by striking ''90.1-2001'' each place it appears and inserting ''90.1-2004''.

(B) CONFORMING AMENDMENT.—Paragraph (2) of section 179D(c) is amended by striking ''(as in effect on April 2, 2003)''.

(2) SECOND UPDATE.—

(A) IN GENERAL.—Section 179D is amended by striking ''90.1-2004'' each place it appears in subsections (c) and (f) and inserting ''90.1-2007''.

(B) EFFECTIVE DATE.—The amendments made by subparagraph (A) shall apply to property placed in service after December 31, 2014.

(i) TREATMENT OF LIGHTING SYSTEMS.—Section 179D(c)(1) is amended by striking ''interior'' each place it appears.

(j) REPORTING PROGRAM.—Section 179D, as amended by subsection (c)(1), is amended by redesignating subsection (i) as subsection (j) and by inserting after subsection (h) the following new subsection:

''(i) REPORTING PROGRAM.—For purposes of the report required under section 179F(l), the Secretary, in consultation with the Secretary of Energy, shall—

''(1) develop a program to collect a statistically valid sample of energy consumption data from taxpayers that received full deductions under this section, regardless of whether such taxpayers allocated all or a portion of such deduction, and

''(2) include such data in the report, with such redactions as deemed necessary to protect the personally identifiable information of such taxpayers.''.

(k) SPECIAL RULE FOR PARTNERSHIPS AND S CORPORATIONS.—Section 179D, as amended by subsection (j), is amended by redesignating subsection (j) as subsection (k) and by inserting after subsection (i) the following new subsection:

''(j) SPECIAL RULE FOR PARTNERSHIPS AND S CORPORATIONS.—In the case of a partnership or S corporation, this section shall be applied at the partner or shareholder level, subject to such reporting requirements as are determined appropriate by the Secretary.''.

(l) EFFECTIVE DATE.—Except as otherwise provided, the amendments made by this section shall apply to property placed in service in taxable years beginning after the date of the enactment of this Act.

SEC. 102. DEDUCTION FOR RETROFITS OF EXISTING COMMERCIAL AND MULTI-FAMILY BUILDINGS.

(a) IN GENERAL.—Part VI of subchapter B of chapter 1 of the Internal Revenue Code of 1986 is amended by inserting after section 179E the following new section:

''SEC. 179F. DEDUCTION FOR RETROFITS OF EXISTING COMMERCIAL AND MULTI-FAMILY BUILDINGS.

''(a) ALLOWANCE OF DEDUCTION.—

''(1) IN GENERAL.—With respect to each certified retrofit plan, there shall be allowed as a deduction an amount equal to the lesser of—

''(A) the sum of—

''(i) the design deduction, and

''(ii) the realized deduction, or

''(B) the total cost to develop and implement such certified retrofit plan.

''(2) EXCEPTION.—For purposes of the amount described in paragraph (1)(B), if such amount is taken as a design deduction, no realized deduction shall be allowed.

''(b) DEDUCTION AMOUNTS.—For purposes of this section—

''(1) DESIGN DEDUCTION.—A design deduction shall be—

''(A) based on projected source energy savings as calculated in accordance with subsection (c)(3)(B),

''(B) correlated to the percent of source energy savings set forth in the general scale in paragraph (3)(A) that a certified retrofit plan is projected to achieve when energy-efficient measures are placed in service, and

''(C) equal to 60 percent of the amount allowed under the general scale.

''(2) REALIZED DEDUCTION.—

''(A) IN GENERAL.—A realized deduction shall be—

''(i) based on realized source energy savings as calculated in accordance with subsection (c)(3)(C),

''(ii) correlated to the percent of source energy savings set forth in the general scale in paragraph (3)(A) as realized by a certified retrofit plan, and

''(iii) equal to 40 percent of the amount allowed under the general scale.

''(B) ADJUSTMENT OF SOURCE ENERGY SAVINGS.—The percent of source energy savings for purposes of any realized deduction may vary from such savings projected when energy-efficient measures were placed in service for purposes of a design deduction under paragraph (1).

''(C) NO RECAPTURE OF DESIGN DEDUCTION.—Notwithstanding the regulations prescribed under subsection (f), no recapture of a design deduction shall be required where the owner of the commercial or multifamily building—

''(i) claims or allocates a design deduction when energy-efficient measures are placed into service pursuant to the terms and conditions of a certified retrofit plan, and

''(ii) is not eligible for or does not subsequently claim or allocate a realized deduction.

''(3) GENERAL SCALE.—

''(A) IN GENERAL.—The scale for deductions allowed under this section shall be—

''(i) $1.00 per square foot of retrofit floor area for 20 to 24 percent source energy savings,

''(ii) $1.50 per square foot of retrofit floor area for 25 to 29 percent source energy savings,

''(iii) $2.00 per square foot of retrofit floor area for 30 to 34 percent source energy savings,

''(iv) $2.50 per square foot of retrofit floor area for 35 to 39 percent source energy savings,

''(v) $3.00 per square foot of retrofit floor area for 40 to 44 percent source energy savings,

''(vi) $3.50 per square foot of retrofit floor area for 45 to 49 percent source energy savings, and

''(vii) $4.00 per square foot of retrofit floor area for 50 percent or more source energy savings.

''(B) HISTORIC BUILDINGS.—

''(i) IN GENERAL.—With respect to energy-efficient measures placed in service as part of a certified retrofit plan in a commercial building or multifamily building on or eligible for the National Register of Historic Places, the respective dollar amounts set forth in the general scale under subparagraph (A) shall—

''(I) each be increased by 20 percent, for the purposes of calculating any applicable design deduction and realized deduction, and

''(II) not exceed the total cost to develop and implement such certified retrofit plan.

''(ii) EXCEPTION.—If the amount described in clause (i)(II) is taken as a design deduction, then no realized deduction shall be allowed.

''(c) CALCULATION OF ENERGY SAVINGS.—

''(1) IN GENERAL.—For purposes of the design deduction and the realized deduction, source energy savings shall be calculated with reference to a baseline of the annual source energy consumption of the commercial or multifamily building before energy-efficient measures were placed in service.

''(2) BASELINE BENCHMARK.—The baseline under paragraph (1) shall be determined using a building energy performance benchmarking tool designated by the Administrator of the Environmental Protection Agency, and based upon 1 year of source energy consumption data prior to the date upon which the energy-efficient measures are placed in service.

''(3) DESIGN AND REALIZED SOURCE ENERGY SAVINGS.—

''(A) IN GENERAL.—In certifying a retrofit plan as a certified retrofit plan, a licensed engineer or architect shall calculate source energy savings by utilizing the baseline benchmark defined in paragraph (2) and determining percent improvements from such baseline.

''(B) DESIGN DEDUCTION.—For purposes of claiming a design deduction, the regulations issued under subsection (f)(1) shall prescribe the standards and process for a licensed engineer or architect to calculate and certify source energy savings projected from the design of a certified retrofit plan as of the date energy-efficient measures are placed in service.

''(C) REALIZED DEDUCTION.—For purposes of claiming a realized deduction, a licensed engineer or architect shall calculate and certify source energy savings realized by a certified retrofit plan 2 years after a design deduction is allowed by utilizing energy consumption data after energy-efficient measures are placed in service, and adjusting for climate, building occupancy hours, density, or other factors deemed appropriate in the benchmarking tool designated under paragraph (2).

''(d) CERTIFIED RETROFIT PLAN AND OTHER DEFINITIONS.—For purposes of this section—

''(1) CERTIFIED RETROFIT PLAN.—The term 'certified retrofit plan' means a plan that—

''(A) is designed to reduce the annual source energy costs of a commercial building, or a multifamily building, through the installation of energy-efficient measures,

''(B) is certified under penalty of perjury by a licensed engineer or architect, who is not a direct employee of the owner of the commercial building or multifamily building that is the subject of the plan, and is licensed in the State in which such building is located,

''(C) describes the square footage of retrofit floor area covered by such a plan,

''(D) specifies that it is designed to achieve a final source energy usage intensity after energy-efficient measures are placed in service in a commercial building or a multifamily building that does not exceed on a square foot basis the average level of energy usage intensity of other similar buildings, as described in paragraph (2),

''(E) requires that after the energy-efficient measures are placed in service, the commercial building or multifamily building meets the applicable State and local building code requirements for the area in which such building is located,

''(F) satisfies the regulations prescribed under subsection (f), and

''(G) is submitted to the Secretary of Energy after energy-efficient measures are placed in service, for the purpose of informing the report to Congress required by subsection (l).

''(2) AVERAGE LEVEL OF ENERGY USAGE INTENSITY.—

''(A) IN GENERAL.—The maximum average level of energy usage intensity under paragraph (1)(D) shall not exceed 300,000 British thermal units per square foot.

''(B) REGULATIONS.—

''(i) IN GENERAL.—The Secretary, in consultation with the Administrator of the Environmental Protection Agency, shall develop distinct standards for categories and subcategories of buildings with respect to maximum average level of energy usage intensity based on the best available information used by the ENERGY STAR program.

''(ii) REVIEW.—The standards developed pursuant to clause (i) shall be reviewed and updated by the Secretary, in consultation with the Administrator of the Environmental Protection Agency, not later than every 3 years.

''(3) COMMERCIAL BUILDING.—

''(A) IN GENERAL.—The term 'commercial building' means a building located in the United States—

''(i) that is in existence and occupied on the date of the enactment of this section,

''(ii) for which a certificate of occupancy has been issued at least 10 years before energy efficiency measures are placed in service, and

''(iii) with a primary use or purpose other than as residential housing.

''(B) SHOPPING CENTERS.—In the case of a retail shopping center, the term 'commercial building' shall include an area within such building that is—

''(i) 50,000 square feet or larger that is covered by a separate utility grade meter to record energy consumption in such area, and

''(ii) under the day-to-day management and operation of—

''(I) the owner of such building as common space areas, or

''(II) a retail tenant, lessee, or other occupant.

''(4) ENERGY-EFFICIENT MEASURES.—The term 'energy-efficient measures' means a measure, or combination of measures, placed in service through a certified retrofit plan—

''(A) on or in a commercial building or multifamily building,

''(B) as part of—

''(i) the lighting systems,

''(ii) the heating, cooling, ventilation, refrigeration, or hot water systems,

''(iii) building transportation systems, such as elevators and escalators,

''(iv) the building envelope, which may include an energy-efficient cool roof,

''(v) a continuous commissioning contract under the supervision of a licensed engineer or architect, or

''(vi) building operations or monitoring systems, including utility-grade meters and submeters, and

''(C) including equipment, materials, and systems within subparagraph (B) with respect to which depreciation (or amortization in lieu of depreciation) is allowed.

''(5) ENERGY SAVINGS.—The term 'energy savings' means source energy usage intensity reduced on a per square foot basis through design and implementation of a certified retrofit plan.

''(6) MULTIFAMILY BUILDING.—The term 'multifamily building'—

''(A) means—

''(i) a structure of 5 or more dwelling units located in the United States—

''(I) that is in existence and occupied on the date of the enactment of this section,

''(II) for which a certificate of occupancy has been issued at least 10 years before energy efficiency measures are placed in service, and

''(III) with a primary use as residential housing, and

''(B) includes such buildings owned and operated as a condominium, cooperative, or other common interest community.

''(7) SOURCE ENERGY.—The term 'source energy' means the total amount of raw fuel that is required to operate a commercial building or multifamily building, and accounts for losses that are incurred in the generation, storage, transport, and delivery of fuel to such a building.

''(e) TIMING OF CLAIMING DEDUCTIONS.—Deductions allowed under this section may be claimed as follows:

''(1) DESIGN DEDUCTION.—In the case of a design deduction, in the taxable year that energy efficiency measures are placed in service.

''(2) REALIZED DEDUCTION.—In the case of a realized deduction, in the second taxable year following the taxable year described in paragraph (1).

''(f) REGULATIONS.—

''(1) IN GENERAL.—Not later than 180 days after the date of the enactment of this section, and after notice and opportunity for public comment, the Secretary, in consultation with the Secretary of Energy and the Administrator of the Environmental Protection Agency, shall prescribe regulations—

''(A) for the manner and method for a licensed engineer or architect to certify retrofit plans, model projected energy savings, and calculate realized energy savings, and

''(B) notwithstanding subsection (b)(2)(C), to provide, as appropriate, for a recapture of the deductions allowed under this section if a retrofit plan is not fully implemented, or a retrofit plan and energy savings are not certified or verified in accordance with regulations prescribed under this subsection.

''(2) RELIANCE ON ESTABLISHED PROTOCOLS, ETC.—To the maximum extent practicable and available, such regulations shall rely upon established protocols and documents used in the ENERGY STAR program, and industry best practices and existing guidelines, such as the Building Energy Modeling Guidelines of the Commercial Energy Services Network (COMNET).

''(3) ALLOWANCE OF DEDUCTIONS PENDING ISSUANCE OF REGULATIONS.—Pending issuance of the regulations under paragraph (1), the owner of a commercial building or a multifamily building shall be allowed to claim or allocate a deduction allowed under this section.

''(g) NOTICE TO OWNER.—Each certification of a retrofit plan and calculation of energy savings required under this section shall include an explanation to the owner of a commercial building or a multifamily building regarding the energy-efficient measures placed in service and their projected and realized annual energy costs.

''(h) ALLOCATION OF DEDUCTION.—

''(1) IN GENERAL.—Not later than 180 days after the date of the enactment of this section, the Secretary, in consultation with the Secretary of Energy, shall promulgate a regulation to allow the owner of a commercial building or a multifamily building, including a government, tribal, or non-profit owner, to allocate any deduction allowed under this section, or a portion thereof, to the person primarily responsible for funding, financing, designing, leasing, operating, or placing in service energy-efficient measures. Such person shall be treated as the taxpayer for purposes of this section and shall include a building tenant, financier, architect, professional engineer, licensed contractor, energy services company, or other building professional.

''(2) FORM OF ALLOCATION.—An allocation made under this paragraph shall be in writing and in a form that meets the form of allocation requirements in Notice 2008–40 of the Internal Revenue Service.

''(3) PROVISION OF ALLOCATION.—Not later than 30 days after receipt of a written request from a person eligible to receive an allocation under this paragraph, the owner of a building that makes an allocation under this paragraph shall provide the form of allocation (as described in paragraph (2)) to such person.

''(4) ALLOCATION FROM PUBLIC OWNER OF BUILDING.—In the case of a commercial building or a multifamily building that is owned by a Federal, State, or local government or a subdivision thereof, Notice 2006–52 of the Internal Revenue Service, as amplified by Notice 2008–40, shall apply to any allocation.

''(i) BASIS REDUCTION.—For purposes of this subtitle, if a deduction is allowed under this section with respect to any energy-efficient measures placed in service under a certified retrofit plan other than in a qualified low-income building (within the meaning of section 42), the basis of such measures shall be reduced by the amount of the deduction so allowed or so allocated.

''(j) SPECIAL RULE FOR PARTNERSHIPS AND S CORPORATIONS.—In the case of a partnership or S corporation, this section shall be applied at the partner or shareholder level, subject to such reporting requirements as are determined appropriate by the Secretary.

''(k) TAX INCENTIVES NOT AVAILABLE.—

''(1) ENERGY EFFICIENT COMMERCIAL BUILDINGS DEDUCTION.—Energy-efficient measures for which a deduction is allowed under this section shall not be eligible for a deduction under section 179D.

''(2) NEW ENERGY EFFICIENT HOME CREDIT.—No deduction shall be allowed under this section with respect to any building or dwelling unit with respect to which a credit under section 45L was allowed.

''(l) REPORT TO CONGRESS.—

''(1) IN GENERAL.—Biennially, beginning with the first year after the enactment of this section, the Secretary, in conjunction with the Secretary of Energy, shall submit a report to Congress that—

''(A) explains the energy saved, the energy-efficient measures implemented, the realization of energy savings projected, and records the amounts and types of deductions allowed under this section,

''(B) explains the energy saved, the energy efficient measures implemented, and records the amount of deductions allowed under section 179D, based on the data collected pursuant to subsection (i) of such section,

''(C) determines the number of jobs created as a result of the deduction allowed under this section,

''(D) determines how the use of any deduction allowed under this section may be improved, based on the information provided to the Secretary of Energy,

''(E) provides aggregated data with respect to the information described in subparagraphs (A) through (D), and

''(F) provides statutory recommendations to Congress that would reduce energy consumption in new and existing commercial buildings located in the United States, including recommendations on providing energy-efficient tax incentives for subsections of buildings that operate with specific utility-grade metering.

''(2) PROTECTION OF TAXPAYER INFORMATION.—The Secretary and the Secretary of Energy shall share information on deductions allowed under this section and related reports submitted, as requested by each agency to fulfill its obligations under this section, with such redactions as deemed necessary to protect the personally identifiable financial information of a taxpayer.

''(3) INCORPORATION INTO DEPARTMENT OF ENERGY PROGRAMS.—The Secretary of Energy shall, to the maximum extent practicable, incorporate conclusions of the report under this subsection into current Department of Energy building performance and energy efficiency data collection and other reporting programs.

''(m) TERMINATION.—This section shall not apply to any property placed in service after December 31, 2016.''.

(b) EFFECT ON DEPRECIATION ON EARNINGS AND PROFITS.—Subparagraph (B) of section 312(k)(3), as amended by this title, is amended—

(1) by striking ''or 179E'' both places it appears in clause (i) and inserting ''179E, or 179F'',

(2) by striking ''OR 179E'' in the heading and inserting ''179E, OR 179F'', and

(3) by inserting ''or 179F'' after ''section 179D'' in clause (ii)(I).

(c) CONFORMING AMENDMENT.—The table of sections for part VI of subchapter B of chapter 1 is amended by inserting after the item relating to section 179E the following new item:

''Sec. 179F. Deduction for retrofits of existing commercial and multi-family buildings.''.

(d) EFFECTIVE DATE.—Except as otherwise provided, the amendments made by this section shall apply to property placed in service in taxable years beginning after the date of the enactment of this Act.

TITLE II—HOME ENERGY IMPROVEMENTS

SEC. 201. PERFORMANCE BASED HOME ENERGY IMPROVEMENTS.

(a) IN GENERAL.—Subpart A of part IV of subchapter A of chapter 1 is amended by adding at the end the following new section:

''SEC. 25E. PERFORMANCE BASED ENERGY IMPROVEMENTS.

''(a) IN GENERAL.—In the case of an individual, there shall be allowed as a credit against the tax imposed by this chapter for the taxable year for a qualified whole home energy efficiency retrofit an amount determined under subsection (b).

''(b) AMOUNT DETERMINED.—

''(1) IN GENERAL.—Subject to paragraph (4), the amount determined under this subsection is equal to—

''(A) the base amount under paragraph (2), increased by

''(B) the amount determined under paragraph (3).

''(2) BASE AMOUNT.—For purposes of paragraph (1)(A), the base amount is $2,000, but only if the energy use for the residence is reduced by at least 20 percent below the baseline energy use for such residence as calculated according to paragraph (5).

''(3) INCREASE AMOUNT.—For purposes of paragraph (1)(B), the amount determined under this paragraph is $500 for each additional 5 percentage point reduction in energy use.

''(4) LIMITATION.—In no event shall the amount determined under this subsection exceed the lesser of—

''(A) $5,000 with respect to any residence, or

''(B) 30 percent of the qualified home energy efficiency expenditures paid or incurred by the taxpayer under subsection (c) with respect to such residence.

''(5) DETERMINATION OF ENERGY USE REDUCTION.—For purposes of this subsection—

''(A) IN GENERAL.—The reduction in energy use for any residence shall be determined by modeling the annual predicted percentage reduction in total energy costs for heating, cooling, hot water, and permanent lighting. It shall be modeled using computer modeling software approved under subsection (d)(2) and a baseline energy use calculated according to subsection (d)(1)(C).

''(B) ENERGY COSTS.—For purposes of subparagraph (A), the energy cost per unit of fuel for each fuel type shall be determined by dividing the total actual energy bill for the residence for that fuel type for the most recent available 12-month period by the total energy units of that fuel type used over the same period.

''(c) QUALIFIED HOME ENERGY EFFICIENCY EXPENDITURES.—For purposes of this section, the term 'qualified home energy efficiency expenditures'—

''(1) means any amount paid or incurred by the taxpayer during the taxable year for a qualified whole home energy efficiency retrofit, including the cost of diagnostic procedures, labor, and modeling,

''(2) includes only measures that have an average estimated life of 5 years or more as determined by the Secretary, after consultation with the Secretary of Energy, and

''(3) does not include any amount which is paid or incurred in connection with any expansion of the building envelope of the residence.

''(d) QUALIFIED WHOLE HOME ENERGY EFFICIENCY RETROFIT.—For purposes of this section—

''(1) IN GENERAL.—The term 'qualified whole home energy efficiency retrofit' means the implementation of measures placed in service during the taxable year intended to reduce the energy use of the principal residence of the taxpayer which is located in the United States. A qualified whole home energy efficiency retrofit shall—

''(A) subject to paragraph (4), be designed, implemented, and installed by a contractor which is—

''(i) accredited by the Building Performance Institute (hereafter in this section referred to as 'BPI') or a preexisting BPI accreditation-based State certification program with enhancements to achieve State energy policy,

''(ii) a Residential Energy Services Network (hereafter in this section referred to as 'RESNET') accredited Energy Smart Home Performance Team, or

''(iii) accredited by an equivalent certification program approved by the Secretary, after consultation with the Secretary of Energy, for this purpose,

''(B) install a set of measures modeled to achieve a reduction in energy use of at least 20 percent below the baseline energy use established in subparagraph (C), using computer modeling software approved under paragraph (2),

''(C) establish the baseline energy use by calibrating the model using sections 3 and 4 and Annex D of BPI Standard BPI–2400–S–2011: Standardized Qualification of Whole House Energy Savings Estimates, or an equivalent standard approved by the Secretary, after consultation with Secretary of Energy, for this purpose,

''(D) document the measures implemented in the residence through photographs taken before and after the retrofit, including photographs of its visible energy systems and envelope as relevant, and

''(E) implement a test-out procedure, following guidelines of the applicable certification program specified under clause (i) or (ii) of subparagraph (A), or equivalent guidelines approved by the Secretary, after consultation with the Secretary of Energy, for this purpose, to ensure—

''(i) the safe operation of all systems post retrofit, and

''(ii) that all improvements are included in, and have been installed according to, standards of the applicable certification program specified under clause (i) or (ii) of subparagraph (A), or equivalent standards approved by the Secretary, after consultation with the Secretary of Energy, for this purpose.

For purposes of subparagraph (A)(iii), an organization or State may submit an equivalent certification program for approval by the Secretary, in consultation with the Secretary of Energy. The Secretary shall approve or deny such submission not later than 180 days after receipt, and, if the Secretary fails to respond in that time period, the submitted equivalent certification program shall be considered approved.

''(2) APPROVED MODELING SOFTWARE.—For purposes of paragraph (1)(B), the contractor (or, if applicable, the person described in paragraph (4)) shall use modeling software certified by RESNET as following the software verification test suites in section 4.2.1 of RESNET Publication No. 06–001 or certified by an alternative organization as following an equivalent standard, as approved by the Secretary, after consultation with the Secretary of Energy, for this purpose.

''(3) DOCUMENTATION.—The Secretary, after consultation with the Secretary of Energy, shall prescribe regulations directing what specific documentation is required to be retained or submitted by the taxpayer in order to claim the credit under this section, which shall include, in addition to the photographs under paragraph (1)(D), a form approved by the Secretary that is completed and signed by the qualified whole home energy efficiency retrofit contractor under penalties of perjury. Such form shall include—

''(A) a statement that the contractor (or, if applicable, the person described in paragraph (4)) followed the specified procedures for establishing baseline energy use and estimating reduction in energy use,

''(B) the name of the software used for calculating the baseline energy use and reduction in energy use, the percentage reduction in projected energy savings achieved, and a statement that such software was certified for this program by the Secretary, after consultation with the Secretary of Energy,

''(C) a statement that the contractor (or, if applicable, the person described in paragraph (4)) will retain the details of the calculations and underlying energy bills for 5 years and will make such details available for inspection by the Secretary or the Secretary of Energy, if so requested,

''(D) a list of measures installed and a statement that all measures included in the

reduction in energy use estimate are included in, and installed according to, standards of the applicable certification program specified under clause (i) or (ii) of subparagraph (A), or equivalent standards approved by the Secretary, after consultation with the Secretary of Energy,

''(E) a statement that the contractor (or, if applicable, the person described in paragraph (4)) meets the requirements of paragraph (1)(A), and

''(F) documentation of the total cost of the project in order to comply with the limitation under subsection (b)(4)(B).

''(4) CERTIFIED HOME ENERGY RATER.—For purposes of paragraph (1)(A), a contractor shall be deemed to have satisfied the accreditation requirement under such paragraph if the contractor enters into a contract with a person that satisfies such accreditation requirement for purposes of modeling the energy use reduction described in paragraph (1)(B).

''(e) ADDITIONAL RULES.—For purposes of this section—

''(1) NO DOUBLE BENEFIT.—

''(A) IN GENERAL.—With respect to any residence, no credit shall be allowed under this section for any taxable year in which the taxpayer claims a credit under section 25C.

''(B) RENEWABLE ENERGY SYSTEMS AND APPLIANCES.—In the case of a renewable energy system or appliance that qualifies for another credit under this chapter, the resulting reduction in energy use shall not be taken into account in determining the percentage energy use reductions under subsection (b).

''(C) NO DOUBLE BENEFIT FOR CERTAIN EXPENDITURES.—The term 'qualified home energy efficiency expenditures' shall not include any expenditure for which a deduction or credit is claimed by the taxpayer under this chapter for the taxable year or with respect to which the taxpayer receives any Federal energy efficiency rebate.

''(2) PRINCIPAL RESIDENCE.—The term 'principal residence' has the same meaning as when used in section 121.

''(3) SPECIAL RULES.—Rules similar to the rules under paragraphs (4), (5), (6), (7), and (8) of section 25D(e) and section 25C(e)(2) shall apply, as determined by the Secretary, after consultation with the Secretary of Energy.

''(4) BASIS ADJUSTMENTS.—For purposes of this subtitle, if a credit is allowed under this section with respect to any expenditure with respect to any property, the increase in the basis of such property which would (but for this paragraph) result from such expenditure shall be reduced by the amount of the credit so allowed.

''(5) ELECTION NOT TO CLAIM CREDIT.—No credit shall be determined under subsection (a) for the taxable year if the taxpayer elects not to have subsection (a) apply to such taxable year.

''(6) MULTIPLE YEAR RETROFITS.—If the taxpayer has claimed a credit under this section in a previous taxable year, the baseline energy use for the calculation of reduced energy use must be established after the previous retrofit has been placed in service.

''(f) TERMINATION.—This section shall not apply with respect to any costs paid or incurred after December 31, 2016.

''(g) SECRETARY REVIEW.—The Secretary, after consultation with the Secretary of Energy, shall establish a review process for the retrofits performed, including an estimate of the usage of the credit and a statistically valid analysis of the average actual energy use reductions, utilizing utility bill data collected on a voluntary basis, and report to Congress not later than June 30, 2014, any findings and recommendations for—

''(1) improvements to the effectiveness of the credit under this section, and

''(2) expansion of the credit under this section to rental units.''.

(b) CONFORMING AMENDMENTS.—

(1) Section 1016(a) is amended—

(A) by striking ''and'' at the end of paragraph (36),

(B) by striking the period at the end of paragraph (37) and inserting '', and'', and

(C) by adding at the end the following new paragraph:

''(38) to the extent provided in section 25E(e)(4), in the case of amounts with respect to which a credit has been allowed under section 25E.''.

(2) Section 6501(m) is amended by inserting ''25E(e)(5),'' after ''section''.

(3) The table of sections for subpart A of part IV of subchapter A chapter 1 is amended by inserting after the item relating to section 25D the following new item:

''Sec. 25E. Performance based energy improvements.''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to amounts paid or incurred for a qualified whole home energy efficiency retrofit placed in service after December 31, 2013.

TITLE III—INDUSTRIAL ENERGY AND WATER EFFICIENCY

SEC. 301. MODIFICATIONS IN CREDIT FOR COMBINED HEAT AND POWER SYSTEM PROPERTY.

(a) MODIFICATION OF CERTAIN CAPACITY LIMITATIONS.—Section 48(c)(3)(B) is amended—

(1) by striking ''15 megawatts'' in clause (ii) and inserting ''25 megawatts'',

(2) by striking ''20,000 horsepower'' in clause (ii) and inserting ''34,000 horsepower'', and

(3) by striking clause (iii).

(b) INCREASE IN CREDIT PERCENTAGE FOR SYSTEMS WITH GREATER EFFICIENCY.—Subparagraph (A) of section 48(a)(2) is amended—

(1) by striking ''and'' at the end of subclause (III) of clause (i),

(2) by adding at the end of clause (i) the following new subclause:

''(V) combined heat and power system property the energy efficiency percentage of which (as defined in subsection (c)(3)(C)(i)) is equal to or greater than 85 percent,'',

(3) by redesignating clause (ii) as clause (iii),

(4) by striking ''clause (i)'' in clause (iii), as so redesignated, and inserting ''clause (i) or (ii)'', and

(5) by inserting after clause (i) the following new clause:

''(ii) 20 percent in the case of combined heat and power system property the energy percentage of which (as defined in subsection (c)(3)(C)(i)) is equal to or greater than 75 percent and less than 85 percent, and''.

(c) EXTENSION.—Clause (iv) of section 48(c)(3)(A) is amended by striking ''January 1, 2017'' and inserting ''January 1, 2019''.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to periods after the date of the enactment of this Act, under rules similar to the rules of section 48(m) of the Internal Revenue Code of 1986 (as in effect on the day before the date of the enactment of the Revenue Reconciliation Act of 1990).

SEC. 302. INVESTMENT TAX CREDIT FOR BIOMASS HEATING PROPERTY.

(a) IN GENERAL.—Subparagraph (A) of section 48(a)(3) is amended by striking ''or'' at the end of clause (vi), by inserting ''or'' at the end of clause (vii), and by inserting after clause (vii) the following new clause:

''(viii) open-loop biomass (within the meaning of section 45(c)(3)) heating property, including boilers or furnaces which operate at output efficiencies of not less than 65 percent (measured by the higher heating value of the fuel) and which provide thermal energy in the form of heat, hot water, or steam for space heating, air conditioning, domestic hot water, or industrial process heat, but only with respect to periods ending before January 1, 2016,''.

(b) 30 PERCENT AND 15 PERCENT CREDITS.—

(1) IN GENERAL.—Subparagraph (A) of section 48(a)(2), as amended by this title, is amended—

(A) by redesignating clause (iii) as clause (iv),

(B) by striking ''and'' at the end of clause (ii),

(C) by striking ''clause (i) or (ii)'' in clause (iv), as so redesignated, and inserting ''clause (i), (ii), or (iii)'', and

(D) by inserting after clause (ii) the following new clause:

''(iii) 15 percent in the case of energy property described in paragraph (3)(A)(viii) to which clause (i)(VI) does not apply, and''.

(2) INCREASED CREDIT FOR GREATER EFFICIENCY.—Clause (i) of section 48(a)(2)(A), as amended by this title, is amended by striking ''and'' at the end of subclause (IV), by striking the comma at the end of subclause (V) and inserting '', and'', and by inserting after subclause (V) the following new subclause:

''(VI) energy property described in paragraph (3)(A)(viii) which operates at an output efficiency of not less than 80 percent (measured by the higher heating value of the fuel),''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to periods after the date of the enactment of this Act, in taxable years ending after such date, under rules similar to the rules of section 48(m) of the Internal Revenue Code of 1986 (as in effect on the day before the date of the enactment of the Revenue Reconciliation Act of 1990).

SEC. 303. INVESTMENT TAX CREDIT FOR WASTE HEAT TO POWER PROPERTY.

(a) IN GENERAL.—Subparagraph (A) of section 48(a)(3), as amended by this title, is amended by striking ''or'' at the end of clause (vii), by striking the comma at the end of clause (viii) and inserting '', or'', and by inserting after clause (viii) the following new clause:

''(ix) waste heat to power property,''.

(b) 30-PERCENT CREDIT.—Clause (i) of section 48(a)(2)(A), as amended by this title, is amended by striking ''and'' at the end of subclause (V), by striking the comma at the end of subclause (VI) and inserting '', and'', and by inserting after subclause (VI) the following new subclause:

''(VII) waste heat to power property,''.

(c) WASTE HEAT TO POWER PROPERTY.—Subsection (c) of section 48 is amended by adding at the end the following new paragraph:

''(5) WASTE HEAT TO POWER PROPERTY.—

''(A) IN GENERAL.—The term 'waste heat to power property' means property—

''(i) comprising a system which generates electricity through the recovery of a qualified waste heat resource, and

''(ii) which is placed in service before January 1, 2019.

''(B) QUALIFIED WASTE HEAT RESOURCE.—The term 'qualified waste heat resource' means—

''(i) exhaust heat or flared gas from an industrial process,

''(ii) waste gas or industrial tail gas that would otherwise be flared, incinerated, or vented,

''(iii) a pressure drop in any gas for an industrial or commercial process, or

''(iv) such other forms of waste heat resources as the Secretary may determine.

''(C) EXCEPTION.—The term 'qualified waste heat resource' does not include any heat resource from a process whose primary purpose

is the generation of electricity utilizing a fossil fuel or the production of oil, natural gas, or other fossil fuels.''.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to periods after the date of the enactment of this Act, in taxable years ending after such date, under rules similar to the rules of section 48(m) of the Internal Revenue Code of 1986 (as in effect on the day before the date of the enactment of the Revenue Reconciliation Act of 1990).

SEC. 304. MOTOR ENERGY EFFICIENCY IMPROVEMENT TAX CREDIT.

(a) IN GENERAL.—Subpart D of part IV of subchapter A of chapter 1 is amended by adding at the end the following new section:

''SEC. 45S. MOTOR ENERGY EFFICIENCY IMPROVEMENT TAX CREDIT.

''(a) IN GENERAL.—For purposes of section 38, the motor energy efficiency improvement tax credit determined under this section for the taxable year is an amount equal to $120 multiplied by the motor horsepower of an appliance, machine, or equipment—

''(1) manufactured in such taxable year by a manufacturer which incorporates an advanced motor and drive system into a newly designed appliance, machine, or equipment or into a redesigned appliance, machine, or equipment which did not previously make use of the advanced motor and drive system, or

''(2) placed back into service in such taxable year by an end user which upgrades an existing appliance, machine, or equipment with an advanced motor and drive system.

For any advanced motor and drive system with a total horsepower of less than 10, such motor energy efficiency improvement tax credit is an amount which bears the same ratio to $120 as such total horsepower bears to 1 horsepower.

''(b) ADVANCED MOTOR AND DRIVE SYSTEM.—For purposes of this section, the term 'advanced motor and drive system' means a motor and any required associated electronic control which—

''(1) offers variable or multiple speed operation, and

''(2) uses permanent magnet technology, electronically commutated motor technology, switched reluctance motor technology, synchronous reluctance, or such other motor and drive systems technologies as determined by the Secretary of Energy.

''(c) AGGREGATE PER TAXPAYER LIMITATION.—

''(1) IN GENERAL.—The amount of the credit determined under this section for any taxpayer for any taxable year shall not exceed the excess (if any) of $2,000,000 over the aggregate credits allowed under this section with respect to such taxpayer for all prior taxable years.

''(2) AGGREGATION RULES.—For purposes of this section, all persons treated as a single employer under subsections (a) and (b) of section 52 shall be treated as 1 taxpayer.

''(d) SPECIAL RULES.—

''(1) BASIS REDUCTION.—For purposes of this subtitle, the basis of any property for which a credit is allowable under subsection (a) shall be reduced by the amount of such credit so allowed.

''(2) NO DOUBLE BENEFIT.—No other credit shall be allowable under this chapter for property with respect to which a credit is allowed under this section.

''(3) PROPERTY USED OUTSIDE UNITED STATES NOT QUALIFIED.—No credit shall be allowable under subsection (a) with respect to any property referred to in section 50(b)(1).

''(e) APPLICATION.—This section shall not apply to property manufactured or placed back into service before the date which is 6 months after the date of the enactment of this section or after December 31, 2016.''.

(b) CONFORMING AMENDMENTS.—

(1) Section 38(b) is amended by striking ''plus'' at the end of paragraph (35), by striking the period at the end of paragraph (36) and inserting '', plus'', and by adding at the end the following new paragraph:

''(37) the motor energy efficiency improvement tax credit determined under section 45S.''.

(2) Section 1016(a) is amended by striking ''and'' at the end of paragraph (36), by striking the period at the end of paragraph (37) and inserting '', and'', and by adding at the end the following new paragraph:

''(38) to the extent provided in section 45S(d)(1).''.

(3) The table of sections for subpart D of part IV of subchapter A of chapter 1 is amended by adding at the end the following new item:

''Sec. 45S. Motor energy efficiency improvement tax credit.''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to property manufactured or placed back into service after the date which is 6 months after the date of the enactment of this Act.

SEC. 305. CREDIT FOR REPLACEMENT OF CFC REFRIGERANT CHILLER.

(a) IN GENERAL.—Subpart D of part IV of subchapter A of chapter 1, as amended by this title, is amended by adding at the end the following new section:

''SEC. 45T. CFC CHILLER REPLACEMENT CREDIT.

''(a) IN GENERAL.—For purposes of section 38, the CFC chiller replacement credit determined under this section for the taxable year is an amount equal to—

''(1) $150 multiplied by the tonnage rating of a CFC chiller replaced with a new efficient chiller that is placed in service by the taxpayer during the taxable year, plus

''(2) if all chilled water distribution pumps connected to the new efficient chiller include variable frequency drives, $100 multiplied by any tonnage downsizing.

''(b) CFC CHILLER.—For purposes of this section, the term 'CFC chiller' includes property which—

''(1) was installed after 1980 and before 1993,

''(2) utilizes chlorofluorocarbon refrigerant, and

''(3) until replaced by a new efficient chiller, has remained in operation and utilized for cooling a commercial building.

''(c) NEW EFFICIENT CHILLER.—For purposes of this section, the term 'new efficient chiller' includes a water-cooled chiller which is certified to meet efficiency standards effective on January 1, 2015, as defined in table 6.8 in Standard 90.1-2013 of the American Society of Heating, Refrigerating, and Air Conditioning Engineers.

''(d) TONNAGE DOWNSIZING.—For purposes of this section, the term 'tonnage downsizing' means the amount by which the tonnage rating of the CFC chiller exceeds the tonnage rating of the new efficient chiller.

''(e) ENERGY AUDIT.—As a condition of receiving a tax credit under this section, an energy audit shall be performed on the building prior to installation of the new efficient chiller, identifying cost-effective energy-saving measures, particularly measures that could contribute to chiller downsizing. The audit shall satisfy criteria that shall be issued by the Secretary of Energy.

''(f) PROPERTY USED BY TAX-EXEMPT ENTITY.—In the case of a CFC chiller replaced by a new efficient chiller the use of which is described in paragraph (3) or (4) of section 50(b), the person who sold such new efficient chiller to the entity shall be treated as the taxpayer that placed in service the new efficient chiller that replaced the CFC chiller, but only if such person clearly discloses to such entity in a document the amount of any credit allowable under subsection (a) and the person certifies to the Secretary that the person reduced the price the entity paid for such new efficient chiller by the entire amount of such credit.

''(g) TERMINATION.—This section shall not apply to replacements made after December 31, 2017.''.

(b) CONFORMING AMENDMENTS.—

(1) Section 38(b), as amended by this title, is amended by striking ''plus'' at the end of paragraph (36), by striking the period at the end of paragraph (37) and inserting '', plus'', and by adding at the end the following new paragraph:

''(38) the CFC chiller replacement credit determined under section 45T.''.

(2) The table of sections for subpart D of part IV of subchapter A of chapter 1, as amended by this title, is amended by adding at the end the following new item:

''Sec. 45T. CFC chiller replacement credit.''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to replacements made after the date of the enactment of this Act.

SEC. 306. QUALIFYING EFFICIENT INDUSTRIAL PROCESS WATER USE PROJECT CREDIT.

(a) IN GENERAL.—Section 46 is amended by inserting a comma at the end of paragraph (4), by striking ''and'' at the end of paragraph (5), by striking the period at the end of paragraph (6) and inserting '', and'', and by adding at the end the following new paragraph:

''(7) the qualifying efficient industrial process water use project credit.''.

(b) AMOUNT OF CREDIT.—Subpart E of part IV of subchapter A of chapter 1 is amended by inserting after section 48D the following new section:

''SEC. 48E. QUALIFYING EFFICIENT INDUSTRIAL PROCESS WATER USE PROJECT CREDIT.

''(a) IN GENERAL.—

''(1) ALLOWANCE OF CREDIT.—For purposes of section 46, the qualifying efficient industrial process water use project credit for any taxable year is an amount equal to the applicable percentage of the qualified investment for such taxable year with respect to any qualifying efficient industrial process water use project of the taxpayer.

''(2) APPLICABLE PERCENTAGE.—For purposes of subsection (a)—

''(A) IN GENERAL.—The applicable percentage is—

''(i) 10 percent in the case of a qualifying efficient industrial process water use project which achieves a 25 percent or greater (but less than 50 percent) reduction in water use for industrial purposes,

''(ii) 20 percent in the case of a qualifying efficient industrial process water use project which achieves a 50 percent or greater (but less than 75 percent) reduction in water use for industrial purposes, and

''(iii) 30 percent in the case of a qualifying efficient industrial process water use project which achieves a 75 percent or greater reduction in water use for industrial purposes.

''(B) WATER USE.—For purposes of subparagraph (A)—

''(i) MEASUREMENT OF REDUCTION IN WATER USE.—

''(I) IN GENERAL.—The taxpayer shall elect one of the methods specified in clause (ii) for measuring the reduction in water use achieved by a qualifying efficient industrial process water use project.

''(II) IRREVOCABLE ELECTION.—An election under subclause (I), once made with respect to a qualifying efficient industrial process water use project, shall apply to the taxable year for which made and all subsequent taxable years, and may not be revoked.

''(III) PROJECTED SAVINGS.—The credit under subsection (a) may be claimed on the basis of a reduction in water use which is projected, by a registered professional engineer who is not a related person (within the meaning of section 144(a)(3)(A)) to the taxpayer or the installer of eligible property, to be achieved by a qualifying efficient industrial process water use project. Such projection, if used as a basis for determining the credit under subsection (a), shall be included with the return of tax.

''(ii) METHODS SPECIFIED.—The methods specified in this clause are—

''(I) a measurement of the percentage reduction in water use per unit of product manufactured by the taxpayer, and

''(II) a measurement of the percentage reduction in water use per pound of product manufactured by the taxpayer.

''(b) QUALIFIED INVESTMENT.—

''(1) IN GENERAL.—For purposes of subsection (a), the qualified investment for any taxable year is the basis of eligible property placed in service by the taxpayer during such taxable year which is part of a qualifying efficient industrial process water use project.

''(2) EXCEPTIONS.—Such term shall not include any portion of the basis related to—

''(A) permitting,

''(B) land acquisition, or

''(C) infrastructure not directly associated with the implementation of the technology or process improvements of the qualifying efficient industrial process water use project.

''(3) CERTAIN QUALIFIED PROGRESS EXPENDITURES RULES MADE APPLICABLE.—Rules similar to the rules of subsections (c)(4) and (d) of section 46 (as in effect on the day before the enactment of the Revenue Reconciliation Act of 1990) shall apply for purposes of this section.

''(4) SPECIAL RULE FOR SUBSIDIZED ENERGY FINANCING.—Rules similar to the rules of section 48(a)(4) (without regard to subparagraph (D) thereof) shall apply for purposes of this section.

''(5) LIMITATION.—The amount which is treated for all taxable years with respect to any qualifying efficient industrial process water use project with respect to any site shall not exceed $10,000,000.

''(c) DEFINITIONS.—For purposes of this section—

''(1) QUALIFYING EFFICIENT INDUSTRIAL PROCESS WATER USE PROJECT.—

''(A) IN GENERAL.—The term 'qualifying efficient industrial process water use project' means, with respect to any site, a project which retrofits or expands an existing facility to implement technology or process improvements which are designed to reduce water use for systems that use any form of water in the production of goods in the manufacturing sector (as defined in North American Industrial Classification System codes 31, 32, and 33), including any system that uses water for heating, cooling, or energy production for the production of goods in the trade or business of manufacturing (other than extraction of fossil fuels). Such term shall not include a project which alters an existing facility to change the type of goods produced by such facility.

''(B) SYSTEMS.—For purposes of subparagraph (A), the term 'system' does not include any system which does not encompass 1 or more complete processes.

''(2) ELIGIBLE PROPERTY.—The term 'eligible property' means any property—

''(A) which is part of a qualifying efficient industrial process water use project and which is necessary for the reduction in water use described in paragraph (1),

''(B)(i) the construction, reconstruction, or erection of which is completed by the taxpayer, or

''(ii) which is acquired by the taxpayer if the original use of such property commences with the taxpayer, and

''(C) with respect to which depreciation (or amortization in lieu of depreciation) is allowable.

''(3) WATER USE.—

''(A) IN GENERAL.—The term 'water use' means all water taken for use at the site directly from ground and surface water sources together with any water supplied to the site by a regulated water system.

''(B) REGULATED WATER SYSTEM.—The term 'regulated water system' means a system that supplies water that has been treated to potable standards.

''(d) TERMINATION.—This section shall not apply to periods after December 31, 2017, under rules similar to the rules of section 48(m) (as in effect on the day before the date of the enactment of the Revenue Reconciliation Act of 1990).''.

(c) CONFORMING AMENDMENTS.—

(1) Section 49(a)(1)(C) is amended by striking ''and'' at the end of clause (v), by striking the period at the end of clause (vi) and inserting '', and'', and by adding at the end the following new clause:

''(vii) the basis of any property which is part of a qualifying efficient industrial use water project under section 48E.''.

(2) The table of sections for subpart E of part IV of subchapter A of chapter 1 is amended by inserting after the item relating to section 48D the following new item:

''Sec. 48E. Qualifying efficient industrial process water use project credit.''.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to periods after the date of the enactment of this Act, under rules similar to the rules of section 48(m) of the Internal Revenue Code of 1986 (as in effect on the day before the date of the enactment of the Revenue Reconciliation Act of 1990).

Mrs. FEINSTEIN. Mr. President, I rise to join Senators CARDIN and SCHATZ in introducing the Energy Efficiency Tax Incentives Act.

This bill has been drafted cooperatively, and my colleagues have been especially accommodating of changes requested by California's experts. I thank them for their hard work on this bill.

This legislation revises and extends energy efficiency tax incentives for homes, commercial buildings, and industrial facilities.

The bill continues the effort for energy efficiency improvements that I began with Senator Bob Smith of New Hampshire in 2001. I was proud to pass that legislation with Senator Snowe in 2005.

The Energy Efficiency Tax Incentives Act builds on that law by reforming tax code incentives to implement a performance-based regime in which incentives grow larger as energy efficiency increases.

The policy improvements in this bill were recommended by energy efficiency experts.

This bill establishes energy and water efficiency incentives for commercial buildings and industrial facilities, about which Senator CARDIN and Senator SCHATZ have focused their remarks.

I would like to focus on a different provision in the bill: tax credits for home renovations that will increase energy efficiency of homes by at least 20 percent.

The tax credit would increase in size with every 5 percent of additional energy efficiency improvement achieved.

Homeowners who improve the efficiency of their home by more than 50 percent will qualify for a maximum credit of $5,000.

In addition to increased energy efficiency, this bill helps address the continued double digit unemployment in the construction sector.

It is clear that we need policies that will help put the construction industry back to work, but with 10 percent of homes still vacant, any stimulation of new-home construction could make the situation worse.

That is why this bill is so creative—it stimulates the construction industry by incentivizing the renovation of existing homes.

This bill creates tax incentives for energy efficiency home renovation based on the energy performance of the home, rather than just the cost of the equipment.

Current policy allows homeowners to claim credits for the purchase of energy efficient insulation, windows, doors, heaters, air conditioners and water heaters. That approach is expensive, costing about $2 billion per year.

By restructuring the credit to apply to whole-home energy renovations that reward energy efficiency performance, this proposal has the potential to increase effectiveness while substantially lowering the cost to the U.S. Treasury.

This legislation also includes provisions to promote effectiveness and prevent abuse. The contractor carrying out the work must sign an affidavit certifying the work was done, as well as submit photographs of the work. Additionally, the contractor must use certified, computer-based energy efficiency measurement tools.

The credit would be limited to renovations of primary residences that do not increase the size of the home. The credit would be capped at 30 percent of the cost of renovation in order to prevent homeowners from making large claims for relatively inexpensive renovations.

Since it is a tax credit, all claims would be subject to IRS audits.

In addition to incentivizing energy efficiency improvements, the bill also creates an Industrial Process Water Use Project Credit.

This is a technology-neutral, performance-based tax credit for implementing efficiency measures to reduce the use of water in the manufacturing sector.

In a state like California, which frequently faces very dry conditions, rewarding water conservation and efficiency measures is beneficial.

Much like the energy provisions, the bill increases the tax incentives as water savings grow.

The incentive begins with a 10 percent tax credit for implementing efficiency measures that achieve at least

25 percent reduction in water use. The tax credit then increases by 10 percent for each 25 percent additional water savings, with a 30 percent maximum.

This bill is important because it will help incentivize the construction industry to upgrade buildings across the country.

The 113 million homes in America account for 22 percent of the U.S. energy use, according to the Department of Energy. And 4.8 million commercial and 350,000 industrial facilities account for an additional 18 percent.

These buildings also account for 27 percent of carbon dioxide emissions in the United States, according to the Energy Information Administration.

Experts and scientists believe improving energy efficiency is one of the most cost-effective ways to combat climate change and reduce greenhouse gas emissions.

A recent McKinsey & Co. study concluded that maximizing energy efficiency for homes and commercial buildings could help reduce U.S. energy consumption by 23 percent by 2020.

This is a jobs bill that also rewards energy and water efficiency renovations. It will lead to more jobs in the construction sector, an increase in energy efficiency, a reduction in pollution, and an expansion of the market for efficient technology and products.

This bill is supported by the Alliance to Save Energy, Efficiency First, the American Council for an Energy Efficient Economy, and the Natural Resource Defense Council.

This sort of investment—putting Americans back to work to upgrade the country's infrastructure—is the type of legislation on which Congress should be spending more time.

Mr. SCHATZ. Mr. President, I rise today to discuss the important role that energy efficiency plays in our transition to a clean energy economy, and the importance of supporting energy efficiency efforts with strong Federal policy. Today, Senators CARDIN, FEINSTEIN, and I introduced comprehensive legislation, called the Energy Efficiency Tax Incentives Act of 2014, to reform, improve, and extend crucial tax incentives for energy efficiency. Our legislation focuses on three key sectors: commercial buildings, homes, and industry and manufacturing. My colleagues have spoken ably about the first two already today, and I would like to spend a few moments discussing the third title of this bill.

This bill would create targeted, nonpermanent incentives to help the U.S. industrial sector become more globally competitive by employing smart technological improvements to reduce energy use and encourage water reuse.

We have continually seen the eagerness of U.S. industries to innovate and improve the processes by which they produce countless high-quality goods. This set of incentives will help U.S. manufacturers accelerate and expand cutting-edge ideas while also reducing costs.

Industrial and manufacturing facilities have processes specific to each industry and even to each facility. Therefore, industrial efficiency improvements must be focused on these processes, not building retrofits like we see in commercial and residential efficiency measures. My colleagues and I have worked to develop incentives that target energy-intensive processes common to the industrial sector. They include advanced motors, water reuse, combined heat and power and waste heat recovery, thermal biomass, and efficient chillers. I would like to take a few moments to describe the various sections of the industrial efficiency title of the bill.

On average, motors account for over 65 percent of an industrial energy user's electricity use, according to analysis by the International Energy Agency. This bill creates a credit for advanced industrial use motors, including variable speed motors. New advances in power electronics and controls over the past 5 years have advanced the potential for new smart motor technologies to provide a significant energy savings potential if these new motors are placed widely into service.

According to the National Water Reuse Association, the U.S. currently reuses only 7.3 percent of its water, and there is significant potential for gains in this area. The industrial sector, which is responsible for 62.5 percent of domestic freshwater withdrawals, is an ideal place to introduce transformative water reuse and water saving technologies. The bill would create a technology-neutral, performance-based investment tax credit for reuse, recycling, and/or efficiency measures related to industrial water reuse in the manufacturing sector.

A recent Department of Energy study estimates that achieving the President's goal of 40 gigawatts of Combined Heat and Power, also known as CHP, would save energy users $10 billion a year compared to current energy use. In 2008, Congress enacted a 10 percent investment tax credit for combined heat and power systems. The bill would expand that credit's applicability, from the first 15 megawatts to the first 25 megawatts of system capacity. The bill would also remove the existing overall system size cap of 50 megawatts, allowing a greater number of combined heat and power projects to be financially viable and move forward. Finally, the bill would create two new tiers of the credit for CHP systems that achieve especially high efficiency levels. By encouraging adoption of CHP and waste heat recovery technologies, this bill is a common-sense set of incentives that will help manufacturers to become more efficient, reduce energy costs, create highly skilled jobs, and ensure the delivery of reliable power.

New technologies have developed recently that can take advantage of low-grade heat sources. Called Waste Heat to Power, these systems can achieve even greater levels of efficiency from industrial and manufacturing applications.

Currently no incentives exist to promote thermal-only biomass use for commercial and industrial applications. Using biomass for thermal applications has numerous advantages over using biomass to produce electricity. Thermal use is significantly more efficient, less polluting, and more appropriately-scaled to biomass resources.

Finally, large water-cooled chillers are the engines of air-conditioning systems for almost all large buildings. This bill would establish a tax credit that incentivizes the replacement of older chillers that still use environmentally harmful CFC refrigerants with chillers that are both more efficient and use fewer harmful chemicals.

Recent years have seen a resurgence in American industry and manufacturing. As we work to get our economy back on track, become more competitive globally, and fight climate change, we should consider robust efficiency incentives for our industrial sector as a crucial tool in achieving those goals.

I would like to commend my colleagues Senator CARDIN and Senator FEINSTEIN for their hard work on this bill. It represents the latest thinking in terms of straightforward, performance-based technology-neutral, nonpermanent efficiency incentives. As we aim to improve efficiency in the industrial, commercial building, and residential sectors, I urge my colleagues in the Senate to support this critical bill.

By Mr. ROBERTS (for himself, Mr. INHOFE, Mr. COCHRAN, Mr. MORAN, Mr. WICKER, Mr. ENZI, and Mr. CHAMBLISS):

S. 2191. A bill to amend the Internal Revenue Code of 1986 to repeal the excise tax on high cost employer-sponsored health coverage, and for other purposes; to the Committee on Finance.

Mr. ROBERTS. Mr. President, I come to the floor today to speak about ObamaCare and what I have long believed is a march to rationing of health care.

The ObamaCare bill and the accompanying regulations now tower over 7 feet—1 foot above where I stand—when stacked together, and they have provision after provision that will deny patients the care they want, the care they need to ensure they get the life-sustaining and lifesaving treatments that are best for them.

These rationing elements in ObamaCare have been documented by a recent report of the National Right to Life Committee's Powell Center for Medical Ethics. This study is entitled ''The Affordable Health Care Act and Health Care Access in the United States.''

Perhaps most egregious about ObamaCare is that it directly inserts the Federal Government into the personal lives of Americans, their families, and their doctors.

We all know about the individual mandate that coerces people into purchasing a product they may not want by threatening to tax them. And I have often spoken about my personal nemesis in the rationing board that I am going to bring up—the Independent Payment Advisory Board, IPAB. This is a board made up of 18—15 voting and 3 nonvoting—all unelected bureaucrats who will decide what gets to stay and what must go in Medicare coverage. They will decide which treatments and services will be covered and which will not. And there is no accountability whatsoever. It would, in fact, take a two-thirds majority of the U.S. Senate to undo any of their actions. As a result, this board diminishes our constitutional responsibility.

This President has already raided half a trillion dollars from Medicare to pay for ObamaCare, and then he gave himself the ability to go after even more Medicare dollars without any accountability. This, my friends, is frightening. It is irresponsible. But there is more.

It is conceivable that the Independent Payment Advisory Board won't just limit Medicare access; it will also propose ways for the Federal Government to limit what Americans of all ages are allowed to spend out of their own private money—not taxpayer funds—to save the lives and health of their families.

Shocking but true: ObamaCare tells bureaucrats on the board to make sure we are not even allowed to keep up with medical inflation. Further, it is conceivable that the board will suggest ways for the Federal Government to impose so-called quality and efficiency standards on doctors and hospitals with the purpose of limiting the health care we can get.

So here is the deal: If a doctor dares to give her patient treatment beyond what those standards allow, the doctor will be punished. That doctor will be excluded from all of the health insurance plans qualified under ObamaCare. Unbelievably, under ObamaCare, Washington bureaucrats can dictate one uniform standard of health care that is designed to limit what private citizens are allowed to spend out of their own money to save their own lives.

But the Independent Payment Advisory Board isn't the only rationing provision in the ObamaCare or Affordable Healthcare Act. If only. ObamaCare also has a Cadillac tax for having too much health care coverage. Patients all across America need to know there is a provision of ObamaCare that punishes them and their employer if they provide coverage that is above the arbitrary limits imposed by the Federal Government. This is an additional 40-percent tax on individuals who need more expensive treatments and coverage oftentimes essential to battle life-threatening illnesses. Even worse, these ObamaCare limits were drafted in a way they will never be able to keep up with medical inflation. This means insurance companies will have to cut back even more on patient treatments and services or people will be forced to pay an incredibly higher tax.

What about those individuals who are already suffering from life-threatening illnesses who really need the care? This is why we should pass the legislation I am offering.

Do Americans know that there is a provision in ObamaCare that lets the Federal Government—not them and not their employer—decide if coverage is ''excessive or unjustified''? This isn't government-subsidized coverage in the exchanges, nor is it the federally funded Medicare and Medicaid coverage. This is their own and their employees' private money—their money. The Federal Government is given the authority to decide if the way it is being spent is excessive or unjustified, and they are going to do it through the provision of ObamaCare that allows the Obama administration to review premiums by pressuring private insurance companies to stop offering coverage or face adverse government consequences.

So far we have talked about the private coverage, but there are also similar provisions for seniors' coverage. It wasn't bad enough that the President diverted one-half trillion dollars from Medicare to pay for ObamaCare to begin with, he also granted the Department of Health and Human Services the authority to deny private market-offered coverage for services and treatments that could save your life. Before ObamaCare these private market programs such as the prescription drug program and Medicare Advantage could allow seniors to add their own money to purchase coverage they want and need beyond what the government will pay. ObamaCare allows Washington bureaucrats to deny that choice.

Folks, this isn't how we should be treating our seniors. It isn't how we should be treating people who need access to life-saving treatment and services. This isn't how we should be treating anybody.

That is why today I come to the floor to introduce the Repeal Rationing in Support of Life Act of 2014. My legislation repeals these provisions that allow the Federal Government to intercede on very personal decisions. It repeals the provisions that authorize rationing boards to deny patients the ability to access the care that may save their lives.

This legislation is relatively simple and should be supported by all of my colleagues to address some of the egregious changes from the Affordable Care Act that patients should be aware of but that many don't even know exist. This is down the road. We are trying to stay ahead of the curve. That is why I am introducing this legislation.

This legislation builds upon my Restoring Access to Medication Act. This bill repeals the provision of ObamaCare limiting a patient's right to purchase over-the-counter products with their own money. It is also a continuation of my efforts that I discussed when introducing the Four Rationers Repeal Act many times on this floor. It repeals the Independent Payment Advisory Board. It repeals the euphemistically but misleadingly named Innovation Center. It repeals the changes made to the Preventive Services Task Force and makes sure any comparative effectiveness research is used by the doctor and the patient, not coverage providers or CMS, to determine the best care for patients, not simply try to lower costs.

I really believe that in order to protect this all-important doctor-patient relationship we need to repeal and most importantly to replace ObamaCare with the real reforms that work for Kansans and all Americans. However, until we can accomplish full repeal we at least need to ensure we are protecting the life-saving care and treatment that Americans need by attacking the elements of ObamaCare that ration care, and passing the Repeal Rationing and Support of Life Act of 2014. I urge my colleagues to support this proposal and take the steps necessary to protect the lives of their constituents.

By Mr. ALEXANDER (for himself, Mr. MCCONNELL, Mr. ISAKSON, and Mr. PAUL):

S. 2193. A bill to amend the Horse Protection Act to provide increased protection for horses participating in shows, exhibitions, or sales, and for other purposes; to the Committee on Commerce, Science, and Transportation.

Mr. ALEXANDER. Mr. President, today I am introducing a bill with Senators McConnell, Isakson and Paul that will preserve the Tennessee Walking Horse tradition while stopping the contemptible practice of illegal soring.

The Horse Protection Act Amendments Act of 2014, will preserve the century-old Tennessee Walking Horse tradition and stop the contemptible practice of illegal soring.

This legislation builds upon a bill introduced in the House of Representatives by Congressman MARSHA BLACKBURN that has support of 11 other congressmen and the American Farm Bureau. The Tennessee Farm Bureau commented about Congressman BLACKBURN's bill in a letter to me that said her legislation would ''allow the vast majority of horse owners, trainers and breeders and those who play by the rules to confidently participate in the horse shows.''

A competing bill, advocated by the Humane Society of the United States, has also been introduced in the Senate and would ban many industry-standard training and show devices. This legislation has been described by the Performance Show Horse Association as legislation that would ''do little more than create another layer of bureaucracy at the USDA while denying horse enthusiasts the opportunity'' to participate in competitions that are the

basis of the Tennessee Walking Horse industry.

The Humane Society Bill goes too far. In baseball, if a player illegally uses steroids, you punish the player—you don't shut down America's national pastime. With Tennessee Walking Horse shows, when trainers, owners or riders illegally sore a horse, we should find a more effective way to punish and stop them—not shut down one of Tennessee's most treasured traditions. The problem with the Humane Society bill is that it destroys a Tennessee tradition known around the world.

Julius Johnson, Commissioner of Agriculture for Tennessee, said that the Humane Society legislation will, ''damage the industry significantly and potentially eliminate the performance horse all together.''

When I first went to Japan in 1979 to recruit Nissan, the Tennessee Walking Horse was one of the things the Japanese knew best about our state. In fact, the emperor had his own Walking Horse because it has an enjoyable gait that makes riding a more pleasurable experience. When the first major supplier of Nissan, Calsonic, came to Shelbyville, the company's gift to Tennessee was Calsonic Arena, where the Tennessee Walking Horse National Celebration is held.

In 2013 the Tennessee Walking Horse tradition included more than 360 affiliated shows, and it featured more than 220,000 registered horses nationwide, including more than 55,000 in Tennessee, according to the Tennessee Walking Horse Association.

Our goal is to find a way to preserve the Tennessee Walking Horse tradition and stop the cruelty to horses. We need a balanced approach, and that is what this bill provides.

This legislation takes four primary steps to preserve the Tennessee Walking Horse tradition while ending the illegal practice of soring. The bill would create consistent oversight by consolidating the numerous ''horse industry organizations'' that currently handle inspections into one organization overseeing inspections, governed by a board. The board would be composed of appointees by the States of Tennessee and Kentucky, as well as experts in the Tennessee Walking Horse industry.

Next the bill requires the use of objective, scientific testing to determine whether trainers, riders or owners are using soring techniques. Examples of this objective testing include blood samples and swabbing the horse for chemicals used to sore a horse.

Lastly, the legislation would ensure the integrity of horse inspectors by instructing the horse industry organization to establish requirements to prevent conflicts of interest with trainers, breeders and owners involved in showing the Tennessee Walking Horse.

We have proposed three improvements to the legislation introduced in the House. First, the new consolidated horse industry organization would be required to identify and contract with equine veterinary experts to advise the horse industry organization on testing methods and procedures, as well as the certification of test results.

Next the legislation creates a suspension period for horses that are found to be sore. Owners whose horses are found to be sore will have their horses suspended from showing for 30-days for the first offense, with additional offenses requiring 90-day suspensions. This is on top of existing penalties already in the Horse Protection Act. For a first time offense a person could spend one-year in jail and also pay a $3000 fine. For a second or future offense a person could spend two-years in jail and also pay a fine of $5000.

Lastly, the legislation creates four-year term limits for board members of the horse industry organization that would oversee inspections.

We can end the contemptible practice of illegal soring without shutting down the century-old tradition of the Tennessee Walking Horse. I urge my colleagues to carefully consider this legislation and the balanced approach it provides.

By Mr. CRUZ:

S. 2195. A bill to deny admission to the United States to any representative to the United Nations who has engaged in espionage activities against the United States, poses a threat to United States national security interests, or has engaged in a terrorist activity against the United States; to the Committee on the Judiciary.

Mr. CRUZ. Mr. President, I rise today to draw attention to an extraordinarily dangerous situation that our country faces under current law, which allows no terrorists to be granted visas to the United States under the cover of being ambassadors to the United Nations.

The President of the Islamic Republic of Iran, Hasan Ruhani, has recently announced that Hamid Aboutalebi is his new ambassador to the U.N., which is, of course, headquartered in Manhattan, NY, and a visa application has been duly filed. In most cases—indeed, until now, in all cases—such applications for ambassadors have been granted in accordance with article 13 of the United Nations charter, but Mr. Aboutalebi's is a special case, as he was a member of The Muslim Students following the Imam's Line, the group who held 52 Americans hostage in Tehran for 444 days from 1979 to 1981. He protests that his involvement was limited to translation and negotiation, but he was sufficiently involved for the Muslim Students organization, which is still active, to feature to this day his photo on their official Web site celebrating that historic outrage against the United States of America. Now the Obama administration is considering granting this person a visa to come to the United States. I have to wonder—as did CIA Director Stansfield Turner in the movie ''Argo''—you don't have a better bad idea than this?

It is unconscionable that in the name of international diplomatic protocol, the United States would be forced to host a foreign national who showed a brutal disregard of the status of diplomats when they were stationed in his country. This person is an acknowledged terrorist.

In his January 23, 1980, State of the Union Address, then-President Jimmy Carter called the hostages ''innocent victims of terrorism'' and their captivity an act of ''international terrorism.'' I do not believe that anyone—beyond perhaps the Supreme Leader in Tehran—has debated President Carter's characterization since then, nor do I think I have ever agreed more emphatically with President Carter.

It is therefore necessary to amend the statute that currently gives the President the discretion to reject an applicant on the ground that he or she, as it currently states, has engaged in espionage against the United States and poses a national security threat.

The legislation I am introducing, S. 2195, will require the President to deny a U.N.-related applicant a visa if the President determines the applicant has engaged in terrorist activity against the United States, has engaged in espionage against the United States, or poses a national security threat to the United States.

I will note that I very much appreciated the kind comments and the impassioned support for this legislation from the senior Senator from South Carolina.

This legislation speaks to the larger issue of whom we have to let into this country. How would we feel, for example, if the Taliban had sent Osama bin Laden to be an ambassador to the United Nations from Afghanistan or how would we feel if some other country sent an ambassador who was complicit in the terrorist attack that murdered 220 marines, 18 sailors, and 3 soldiers in Beirut in 1983 or how would we feel if another country sent as an ambassador someone who was complicit in the terrorist attack on Khobar Towers that murdered 19 airmen in 1996, to name but a few potential examples? None of these examples would necessarily meet the current statutory requirement of having engaged in espionage. They murdered or kidnapped or tortured innocent Americans, but they didn't necessarily engage in a specific act of espionage. But all unequivocally should be excluded. This legislation would ensure that such people can never use the United Nations to gain entry into the United States.

I had intended this afternoon to ask the Senate for unanimous consent to pass this legislation to change the standard so that we could exclude a known terrorist from entry into this country. However, I am pleased to report that I have been told there is a real possibility of bipartisan cooperation on this—a real possibility that both sides of the aisle will work together to expeditiously change this law

so we can keep this known terrorist out of the United States. I am encouraged by that possibility of cooperation. I hope it comes to fruition. And I hope this week we see the Senate act in a bipartisan way and in a unanimous way to change this law to exclude this known terrorist.

I wish to make a broader point. This nomination is willfully, deliberately insulting and contemptuous. It is not an accident that Ruhani picked a known terrorist who held Americans hostage to send to our country. I would suggest that this action should serve as a wake-up call that the regime in Tehran is directed by the same policies that resulted in the hostage crisis in the first place.

There has been considerable optimism expressed by the Obama administration in the months following the election of President Ruhani that Iran is somehow softening its position toward the West, that Ruhani is somehow a moderate and is acting as a good-faith partner in its negotiations over its nuclear program. This nomination should dispel those illusions. And the professed optimism of this administration flies in the face of reason.

On the eve of the first round of these talks in November, the Revolutionary Guard transferred American pastor Saeed Abedini, unjustly incarcerated simply for professing his Christian faith, from the Evan Prison to the even more brutal Rajai Shahr Prison, carefully selecting the date of that transfer to be the anniversary of the hostage crisis—what they call ''Death to America'' day in Iran.

After the joint plan of action was agreed to in late November, which one of our closest allies has rightly assessed as a ''very, very bad deal''—a historic mistake—President Ruhani triumphantly tweeted—in English, no less—that in the Geneva agreement, ''world powers had surrendered to Iran's will.'' These are hardly the words of a friend.

Last February the Iranian Government released a statement declaring that the Nation of Israel is ''a cancerous tumor that must be removed.'' These are not the words of a rational negotiating partner.

The choice of Mr. Aboutalebi for ambassador to the United Nations once again demonstrates that the same militant hatred of America that has dominated Iran's foreign policy since the revolution continues to flourish unabated. Indeed, there is a reason Iran refers to Israel as the ''Little Satan'' and America as the ''Great Satan.''

It is astonishing, it is dismaying, it is dangerous that the administration continues to engage in these talks given the clear and consistent message of hostility coming out of Tehran.

The legislation I am introducing will take the first step by establishing that there are no circumstances under which the perpetrators of the hostage crisis—those who have committed overt acts of war against America—will be welcomed into the United States. This action should be followed by the President suspending the Geneva negotiations unless and until Iran not only ceases this behavior but also ceases all enrichment activities and dismantles their nuclear program in its entirety. Then and only then should there be meaningful dialogue between our two countries.

In 1979 our citizens had to wait more than a year—during which they were tortured by their captors—before they were finally released on January 20, 1981—not coincidentally on the very day on which Ronald Reagan was inaugurated as President.

I am encouraged at the prospect of bipartisan cooperation so that we can stand together as a unanimous Senate against allowing a known terrorist into the United States who has participated in acts of war against our Nation. We should not extend the ordeal of those hostages even further by tolerating this most recent outrage on the part of Iran.

One of the former hostages, Barry Rosen, called the possibility that the United States might grant the visa application a ''disgrace,'' and he said, ''It may be [setting] a precedent but if the President and Congress don't condemn this act by the Islamic Republic, then our captivity and suffering at the hands of Iran was for nothing.''

I believe it is well worth setting a precedent to show the world that whatever smiling mask is on the other side of the table in Geneva, the true face of Tehran remains the terrorist who took our people hostage 35 years ago, whom they are now attempting to send to America under the auspices of being an ambassador. Instead, I believe we should stand together in saying that a known terrorist who has carried out acts of war against America will, in Mr. Rosen's words, ''never set foot on American soil.'' I hope we can stand together behind this legislation.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 408—SUPPORTING THE DESIGNATION OF APRIL AS ''PARKINSON'S AWARENESS MONTH''

Ms. STABENOW (for herself, Mr. UDALL of Colorado, Mr. JOHANNS, and Ms. ISAKSON) submitted the following resolution; which was considered and agreed to:

S. RES. 408

Whereas Parkinson's disease is a chronic, progressive, and neurological disease and is the second most common neurodegenerative disease in the United States;

Whereas there is inadequate data on the incidence and prevalence of Parkinson's disease, but the disease affects an estimated 500,000 to 1,500,000 individuals in the United States and the prevalence of such disease is estimated to more than double by 2040;

Whereas according to the Centers for Disease Control and Prevention, Parkinson's disease is the 14th leading cause of death in the United States and the age-adjusted death rate for individuals with Parkinson's disease increased 2.9 percent from 2010 to 2011;

Whereas every day, Parkinson's disease greatly impacts millions of individuals in the United States who are caregivers, family members, and friends of individuals with Parkinson's disease;

Whereas the economic burden of Parkinson's disease is an estimated $14,400,000,000 each year, including indirect costs to patients and family members of $6,300,000,000 each year;

Whereas although research suggests that the cause of Parkinson's disease is a combination of genetic and environmental factors, the exact cause and the exact progression of the disease remain unknown;

Whereas an objective test or biomarker for diagnosing Parkinson's disease does not exist, and the rate of misdiagnosis for the disease is high;

Whereas the symptoms of Parkinson's disease vary from person to person and include tremors, slowness of movement, rigidity, difficulty with balance, swallowing, chewing, and speaking, cognitive impairment, dementia, mood disorders (such as depression and anxiety), constipation, skin complications, and sleep difficulties;

Whereas a cure, therapy, or drug to slow or halt the progression of Parkinson's disease does not exist;

Whereas medications mask some symptoms of Parkinson's disease for a limited amount of time each day, often with dose-limiting side effects, and such medications ultimately lose effectiveness, leaving the patient unable to move, speak, or swallow; and

Whereas developing more effective treatments for Parkinson's disease with fewer side effects and ultimately finding a cure for the disease require increased education and research: Now, therefore, be it

Resolved, That the Senate—

(1) supports the designation of April as ''Parkinson's Awareness Month'';

(2) supports the goals and ideals of ''Parkinson's Awareness Month'';

(3) continues to support research to develop more effective treatments for Parkinson's disease and to ultimately find a cure for the disease; and

(4) commends the dedication of State, local, regional, and national organizations, volunteers, researchers, and millions of individuals in the United States working to improve the quality of life for individuals with Parkinson's disease and the families of such individuals.

AMENDMENTS SUBMITTED AND PROPOSED

SA 2885. Mr. BLUNT (for himself, Mr. MCCONNELL, Mr. INHOFE, Mr. THUNE, Mr. CORNYN, and Mr. CRUZ) submitted an amendment intended to be proposed by him to the bill H.R. 3979, to amend the Internal Revenue Code of 1986 to ensure that emergency services volunteers are not taken into account as employees under the shared responsibility requirements contained in the Patient Protection and Affordable Care Act; which was ordered to lie on the table.

SA 2886. Mr. SCOTT submitted an amendment intended to be proposed by him to the bill H.R. 3979, supra; which was ordered to lie on the table.

SA 2887. Mr. COBURN submitted an amendment intended to be proposed to amendment SA 2874 proposed by Mr. REID (for Mr. REED (for himself, Mr. HELLER, Mr. MERKLEY, Ms. COLLINS, Mr. BOOKER, Mr. PORTMAN, Mr. BROWN, Ms. MURKOWSKI, Mr. DURBIN, and Mr. KIRK)) to the bill H.R. 3979, supra; which was ordered to lie on the table.