

115TH CONGRESS
1ST SESSION

S. 1054

To amend the Internal Revenue Code of 1986 to ensure that electrochromic glass qualifies as energy property for purposes of the energy credit.

IN THE SENATE OF THE UNITED STATES

MAY 4, 2017

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

A BILL

To amend the Internal Revenue Code of 1986 to ensure that electrochromic glass qualifies as energy property for purposes of the energy credit.

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

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Dynamic Glass Act”.

5 **SEC. 2. INCLUSION OF ELECTROCHROMIC GLASS AS EN-**
6 **ERGY PROPERTY.**

7 (a) IN GENERAL.—Clause (i) of section 48(a)(3)(A)
8 of the Internal Revenue Code of 1986 is amended by in-
9 serting “(including use of electrochromic glass)” after “a
10 structure”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to taxable years beginning after
3 the date of the enactment of this Act.

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