

116TH CONGRESS
1ST SESSION

H. R. 3051

To amend the Internal Revenue Code of 1986 to extend by 2 years the energy efficient commercial buildings deduction.

IN THE HOUSE OF REPRESENTATIVES

MAY 30, 2019

Mr. VAN DREW (for himself and Mr. KELLY of Pennsylvania) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to extend by 2 years the energy efficient commercial buildings deduction.

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 “Commercial, Low
5 Emissions And Net Energy Reduction Buildings Act” or
6 the “CLEANER Buildings Act”.

1 **SEC. 2. EXTENSION OF ENERGY EFFICIENT COMMERCIAL**
2 **BUILDINGS DEDUCTION.**

3 (a) IN GENERAL.—Section 179D(h) is amended by
4 striking “December 31, 2017” and inserting “December
5 31, 2019”.

6 (b) EFFECTIVE DATE.—The amendment made by
7 this section shall apply to property placed in service after
8 December 31, 2017.

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