

117TH CONGRESS
2D SESSION

H. R. 7671

To amend the Internal Revenue Code of 1986 to provide a tax credit for certain indoor air quality assessments and improvements, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

MAY 6, 2022

Mr. BEYER (for himself, Mr. NADLER, Mr. SUOZZI, and Ms. BLUNT ROCH-
ESTER) introduced the following bill; which was referred to the Com-
mittee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide a tax credit for certain indoor air quality assessments and improvements, and for other purposes.

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 “Airborne Act”.

5 **SEC. 2. INDOOR AIR QUALITY CREDIT.**

6 (a) IN GENERAL.—Subpart D of part IV of sub-
7 chapter A of chapter 1 of the Internal Revenue Code of
8 1986 is amended by adding at the end the following new
9 section:

1 **“SEC. 45U. INDOOR AIR QUALITY CREDIT.**

2 “(a) ALLOWANCE OF CREDIT.—

3 “(1) IN GENERAL.—For purposes of section 38,
4 the indoor air quality credit determined under this
5 section for the taxable year is an amount equal to
6 the sum of—

7 “(A) the applicable amount paid or in-
8 curred during such taxable year for a qualified
9 indoor air quality assessment of a qualifying
10 property, plus

11 “(B) the applicable amount with respect to
12 any qualified air filter upgrade or qualified
13 HVAC upgrade placed in service at such quali-
14 fying property during such taxable year.

15 “(2) APPLICABLE AMOUNT.—For purposes of
16 paragraph (1), the applicable amount is—

17 “(A) in the case of a qualified indoor air
18 quality assessment, \$1 per square foot of prop-
19 erty affected by such upgrade,

20 “(B) in the case of a qualified air filter up-
21 grade, \$5 per square foot of property affected
22 by such upgrade, and

23 “(C) in the case of a qualified HVAC up-
24 grade, \$50 per square foot of property affected
25 by such upgrade.

26 “(b) DEFINITIONS.—For purposes of this section—

1 “(1) QUALIFIED INDOOR AIR QUALITY ASSESS-
2 MENT.—The term ‘qualified indoor air quality as-
3 sessment’ means an assessment of air quality carried
4 out pursuant to the standards described in sub-
5 section (c)(1).

6 “(2) QUALIFIED AIR FILTER UPGRADE.—The
7 term ‘qualified air filter upgrade’ means a new air
8 filter or an air filter repair which—

9 “(A) is placed in service after the date of
10 the enactment of this section at a commercial
11 or public property with respect to which a quali-
12 fied indoor air quality assessment is completed,
13 and

14 “(B) is certified pursuant to subsection
15 (c)(2) to bring the commercial or public prop-
16 erty on which it is installed into compliance
17 with the American Society of Heating, Refriger-
18 ating and Air-Conditioning Engineers
19 (ASHRAE) Standard 62.1–2019, along with
20 the use of filters and air cleaners that achieve
21 a Minimum Efficiency Reporting Value
22 (MERV) rating of 13 or better levels of per-
23 formance for air recirculated by HVAC systems
24 per guidance provided by ASHRAE Epidemic

1 Task Force Core Recommendations of October
2 19, 2021.

3 “(3) QUALIFIED HVAC UPGRADE.—The term
4 ‘qualified HVAC upgrade’ means a new heating,
5 ventilation, and air conditioning system (HVAC) or
6 HVAC repair which is—

7 “(A) placed in service after the date of the
8 enactment of this section at a commercial or
9 public property with respect to which a quali-
10 fied indoor air quality assessment is completed,
11 and

12 “(B) is certified pursuant to subsection
13 (c)(3) to bring the commercial or public prop-
14 erty on which it is installed into compliance
15 with the American Society of Heating, Refrig-
16 erating and Air-Conditioning Engineers
17 (ASHRAE) Standard 62.1–2019, along with
18 the use of filters and air cleaners that achieve
19 a Minimum Efficiency Reporting Value
20 (MERV) rating of 13 or better levels of per-
21 formance for air recirculated by HVAC systems
22 per guidance provided by ASHRAE Epidemic
23 Task Force Core Recommendations of October
24 19, 2021.

1 “(4) QUALIFYING PROPERTY.—The term ‘quali-
2 fying property’ means commercial property, public
3 property, or property owned by an organization de-
4 scribed in section 501(c)(3) and exempt from tax
5 under section 501(a).

6 “(c) INDOOR AIR QUALITY ASSESSMENT AND CER-
7 TIFICATION STANDARDS.—The Secretary shall, after con-
8 sultation with the Secretary of Energy or the Adminis-
9 trator of the Environmental Protection Agency, as appro-
10 prium, prescribe by regulations standards for—

11 “(1) carrying out qualified indoor air quality
12 assessments,

13 “(2) certifying air filter upgrades as qualified
14 air filter upgrades, and

15 “(3) certifying HVAC upgrades as qualified
16 HVAC upgrades.

17 “(d) LIMITATIONS.—

18 “(1) QUALIFIED HVAC AND QUALIFIED AIR FIL-
19 TER UPGRADES.—The credit allowed under this sec-
20 tion with respect to any taxpayer for any taxable
21 year shall not exceed 50 percent of the total amount
22 expended by the taxpayer during such taxable year
23 for qualified air filter upgrades or qualified HVAC
24 upgrades.

1 “(2) INDOOR AIR QUALITY ASSESSMENTS.—The
2 credit allowed under this section with respect to any
3 taxpayer for any taxable year with respect to quali-
4 fied indoor air quality assessments shall not exceed
5 the amounts paid or incurred with respect to such
6 assessments.

7 “(e) REGULATIONS FOR ALLOCATION OF CREDIT
8 WITH RESPECT TO IMPROVEMENTS ON PUBLIC PROP-
9 ERTY.—In the case of qualified indoor air quality assess-
10 ments, qualified air filter upgrades, or qualified HVAC up-
11 grades conducted on or in property owned by a Federal,
12 State, or local government or a political subdivision there-
13 of, credits with respect to such assessments and upgrades
14 may be allocated, under such regulations as the Secretary
15 shall prescribe, to the person primarily responsible for de-
16 signing the property. Such person shall be treated as the
17 taxpayer for purposes of this credit.

18 “(f) REDUCTION IN BASIS.—For purposes of this
19 subtitle, the basis of any property for which a credit is
20 allowable under subsection (a) shall be reduced by the
21 amount of such credit so allowed.

22 “(g) DENIAL OF DOUBLE BENEFIT.—No deduction
23 shall be allowed under this chapter for any amount taken
24 into account in determining the credit under this section.”.

1 (b) CREDIT MADE PART OF GENERAL BUSINESS
2 CREDIT.—Subsection (b) of section 38 of such Code is
3 amended by striking “plus” at the end of paragraph (32),
4 by striking the period at the end of paragraph (33) and
5 inserting “, plus”, and by adding at the end the following
6 new paragraph:

7 “(34) the indoor air quality credit determined
8 under section 45U.”.

9 (c) CLERICAL AMENDMENT.—The table of sections
10 for subpart D of part IV of subchapter A of chapter 1
11 is amended by adding at the end the following new item:
“Sec. 45U. Indoor air quality credit.”.

12 (d) EFFECTIVE DATE.—The amendments made by
13 this section shall apply to expenses made or incurred after
14 December 31, 2021, in taxable years ending after such
15 date.

16 **SEC. 3. INDOOR AIR QUALITY CERTIFICATION.**

17 Not later than 365 days after the date of the enact-
18 ment of this Act, the Secretary of Energy, in consultation
19 with the Administrator of the Environmental Protection
20 Agency, shall establish a voluntary certification program
21 through which property owners may certify that their
22 properties are in compliance with the indoor air quality
23 standards of section 45U(c) of the Internal Revenue Code
24 of 1986, as added by this Act.