



3RD CONGRESS
1ST SESSION

H.R. 18

To Further Encourage Residential Use of Renewable Energy

IN THE HOUSE OF REPRESENTATIVES

JANUARY 15, 2015

Mr. SESEK introduced the following bill; which was referred to the Committee on Energy and Commerce for a period to be subsequently determined by the Speaker, for consideration of such provisions as fall within the jurisdiction of the committee concerned.

A BILL

Further Encourage Residential Use of Renewable Energy

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

4 **SECTION 1. SHORT TITLE.**

5 This Act may be cited as the "The Energy Improvement
6 and Extension Act of 2014".

7 **SEC 2. SCOPE OF THIS ACT.**

8 This act will amend Title 26 of USC § 25D, regarding the
9 United States federal tax credit for residential energy property.

10 **SEC. 3. DEFINITIONS.**

11 Project Expenditures - labor costs for on-site
12 preparation, assembly or original system installation, and
13 piping or wiring to interconnect a system to the home.

14 Renewable Energy- energy from a source that is not
15 depleted when used, for purposes of this bill renewable energy
16 includes solar-electric systems, solar water heaters, wind
17 turbines, geothermal heat pumps and fuel cells.

18 Tax incentive- amount of money that a taxpayer is able
19 to subtract from the amount of tax that they owe to the
20 government.

21 **SEC. 4. ENACTMENT OF 26 OF USC § 25D**

22 Add the following revisions to 26 USC § 25D:

23 (1) Expiration to file for federal tax credit will be
24 extended from December 31, 2016 to December 31, 2026.

25 (2) The federal personal tax credit incentive to
26 implement renewable energy, will be increased from a thirty
27 (30) percent claim of credit for qualifying project expenditures,
28 to a fifty (50) percent claim of credit for qualifying project
29 expenditures.

30 **SEC. 5. EFFECTIVE DATE.**

31 This act shall go into effect one (1) year following
32 passage.