

116TH CONGRESS  
1ST SESSION

# S. 2289

To amend the Internal Revenue Code of 1986 to provide for an extension of the energy credit and the credit for residential energy efficient property.

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## IN THE SENATE OF THE UNITED STATES

JULY 25, 2019

Ms. CORTEZ MASTO (for herself, Mr. WHITEHOUSE, Mr. MERKLEY, Mr. BOOKER, Mr. UDALL, Ms. KLOBUCHAR, Mr. VAN HOLLEN, Mr. BLUMENTHAL, Mrs. FEINSTEIN, Mr. BENNET, Mr. REED, Mrs. GILLIBRAND, Ms. ROSEN, Ms. HARRIS, Mr. COONS, and Ms. BALDWIN) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to provide for an extension of the energy credit and the credit for residential energy efficient property.

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 “Renewable Energy Ex-  
5 tension Act of 2019”.

6 **SEC. 2. EXTENSION AND PHASEOUT OF ENERGY CREDIT.**

7 (a) EXTENSIONS.—Section 48 of the Internal Rev-  
8 enue Code of 1986 is amended—

1 (1) in subsection (a)—

2 (A) in paragraph (2)(A)(i)(II), by striking  
3 “January 1, 2022” and inserting “January 1,  
4 2027”; and

5 (B) in paragraph (3)(A)—

6 (i) in clause (ii), by striking “January  
7 1, 2022” and inserting “January 1,  
8 2027”; and

9 (ii) in clause (vii), by striking “Janu-  
10 ary 1, 2022” and inserting “January 1,  
11 2027”; and

12 (2) in subsection (c)—

13 (A) in paragraph (1)(D), by striking “Jan-  
14 uary 1, 2022” and inserting “January 1,  
15 2027”;

16 (B) in paragraph (2)(D), by striking “Jan-  
17 uary 1, 2022” and inserting “January 1,  
18 2027”;

19 (C) in paragraph (3)(A)(iv), by striking  
20 “January 1, 2022” and inserting “January 1,  
21 2027”; and

22 (D) in paragraph (4)(C), by striking “Jan-  
23 uary 1, 2022” and inserting “January 1,  
24 2027”.

25 (b) PHASEOUTS.—

(1) SOLAR ENERGY PROPERTY.—Section 48(a)(6) of the Internal Revenue Code of 1986 is amended—

(A) in subparagraph (A)—

(i) by striking “January 1, 2022, the energy percentage” and inserting “January 1, 2027, the energy percentage”;

(ii) in clause (i), by striking “after December 31, 2019, and before January 1, 2021” and inserting “after December 31, 2024, and before January 1, 2026”; and

(iii) in clause (ii), by striking “after December 31, 2020, and before January 1, 2022” and inserting “after December 31, 2025, and before January 1, 2027”; and

(B) in subparagraph (B), by striking “begins before January 1, 2022, and which is not placed in service before January 1, 2024” and inserting “begins before January 1, 2027, and which is not placed in service before January 1, 2029”.

(2) FIBER-OPTIC SOLAR, QUALIFIED FUEL CELL, AND QUALIFIED SMALL WIND ENERGY PROPERTY.—Section 48(a)(7) of such Code is amended—

(A) in subparagraph (A)—

1 (i) in clause (i), by striking “after De-  
 2 cember 31, 2019, and before January 1,  
 3 2021” and inserting “after December 31,  
 4 2024, and before January 1, 2026”; and

5 (ii) in clause (ii), by striking “after  
 6 December 31, 2020, and before January 1,  
 7 2022” and inserting “after December 31,  
 8 2025, and before January 1, 2027”; and

9 (B) in subparagraph (B), by striking  
 10 “January 1, 2024” and inserting “January 1,  
 11 2029”.

12 (c) EFFECTIVE DATE.—The amendments made by  
 13 this section shall take effect on January 1, 2020.

14 **SEC. 3. EXTENSION AND PHASEOUT OF CREDIT FOR RESI-**  
 15 **DENTIAL ENERGY EFFICIENT PROPERTY.**

16 (a) APPLICABLE PERCENTAGE.—Subsection (g) of  
 17 section 25D of the Internal Revenue Code of 1986 is  
 18 amended—

19 (1) in paragraph (1), by striking “January 1,  
 20 2020” and inserting “January 1, 2025”;

21 (2) in paragraph (2), by striking “after Decem-  
 22 ber 31, 2019, and before January 1, 2021” and in-  
 23 serting “after December 31, 2024, and before Janu-  
 24 ary 1, 2026”; and

1           (3) in paragraph (3), by striking “after Decem-  
2       ber 31, 2020, and before January 1, 2022” and in-  
3       serting “after December 31, 2025, and before Janu-  
4       ary 1, 2027”.

5       (b) TERMINATION.—Subsection (h) of section 25D of  
6       such Code is amended by striking “December 31, 2021”  
7       and inserting “December 31, 2026”.

8       (c) EFFECTIVE DATE.—The amendments made by  
9       this section shall apply to property placed in service after  
10      December 31, 2019.

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