

116TH CONGRESS  
1ST SESSION

# H. R. 3961

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.

---

## IN THE HOUSE OF REPRESENTATIVES

JULY 25, 2019

Mr. THOMPSON of California (for himself, Mr. COOK, Mr. FITZPATRICK, Mr. PASCRELL, Ms. NORTON, Mr. SUOZZI, Ms. DELBENE, Mrs. MURPHY, Mr. LARSON of Connecticut, Ms. BROWNLEY of California, Mr. PANETTA, Mr. AMODEI, Ms. MATSUI, Ms. ESHOO, Mr. LOWENTHAL, Mr. HUFFMAN, Mr. BLUMENAUER, Mr. GOMEZ, Mr. TONKO, Mr. HIGGINS of New York, Mr. DANNY K. DAVIS of Illinois, Ms. SHALALA, Ms. GABBARD, Mr. BEYER, and Ms. JUDY CHU of California) 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 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”.

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

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

4 (1) in subsection (a)—

5 (A) in paragraph (2)(A)(i)(II), by striking  
6 “January 1, 2022” and inserting “January 1,  
7 2027”, and

8 (B) in paragraph (3)(A)—

9 (i) in clause (ii), by striking “January  
10 1, 2022” and inserting “January 1,  
11 2027”, and

12 (ii) in clause (vii), by striking “Janu-  
13 ary 1, 2022” and inserting “January 1,  
14 2027”, and

15 (2) in subsection (c)—

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

19 (B) in paragraph (2)(D), by striking “Jan-  
20 uary 1, 2022” and inserting “January 1,  
21 2027”,

22 (C) in paragraph (3)(A)(iv), by striking  
23 “January 1, 2022” and inserting “January 1,  
24 2027”, and

1 (D) in paragraph (4)(C), by striking “Jan-  
2 uary 1, 2022” and inserting “January 1,  
3 2027”.

4 (b) PHASEOUTS.—

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

8 (A) in subparagraph (A)—

9 (i) by striking “January 1, 2022, the  
10 energy percentage” and inserting “Janu-  
11 ary 1, 2027, the energy percentage”,

12 (ii) in clause (i), by striking “after  
13 December 31, 2019, and before January 1,  
14 2021” and inserting “after December 31,  
15 2024, and before January 1, 2026”, and

16 (iii) in clause (ii), by striking “after  
17 December 31, 2020, and before January 1,  
18 2022” and inserting “after December 31,  
19 2025, and before January 1, 2027”, and

20 (B) in subparagraph (B), by striking “be-  
21 gins before January 1, 2022, and which is not  
22 placed in service before January 1, 2024” and  
23 inserting “begins before January 1, 2027, and  
24 which is not placed in service before January 1,  
25 2029”.

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

4           (A) in subparagraph (A)—

5           (i) in clause (i), by striking “after De-  
6 cember 31, 2019, and before January 1,  
7 2021” and inserting “after December 31,  
8 2024, and before January 1, 2026”, and

9           (ii) in clause (ii), by striking “after  
10 December 31, 2020, and before January 1,  
11 2022” and inserting “after December 31,  
12 2025, and before January 1, 2027”, and

13           (B) in subparagraph (B), by striking  
14 “January 1, 2024” and inserting “January 1,  
15 2029”.

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

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

20           (a) APPLICABLE PERCENTAGE.—Subsection (g) of  
21 section 25D of the Internal Revenue Code of 1986 is  
22 amended—

23           (1) in paragraph (1), by striking “January 1,  
24 2020” and inserting “January 1, 2025”,

1           (2) in paragraph (2), by striking “after Decem-  
2           ber 31, 2019, and before January 1, 2021” and in-  
3           serting “after December 31, 2024, and before Janu-  
4           ary 1, 2026”, and

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

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

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

○