

117TH CONGRESS
1ST SESSION

H. R. 1974

To amend the Internal Revenue Code of 1986 to allow the energy investment tax credit for electrochromic glass.

IN THE HOUSE OF REPRESENTATIVES

MARCH 17, 2021

Mr. HORSFORD 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 allow the energy investment tax credit for electrochromic glass.

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 “Dynamic Glass Act
5 of 2021”.

6 **SEC. 2. INCLUSION OF ELECTROCHROMIC GLASS AS EN-**
7 **ERGY PROPERTY FOR PURPOSES OF INVEST-**
8 **MENT TAX CREDIT.**

9 (a) IN GENERAL.—Section 48(a)(2)(A)(i) of the In-
10 ternal Revenue Code of 1986 is amended by striking

1 “and” at the end of subclause (IV) and by adding at the
 2 end the following new subclause:

3 “(VI) energy property described
 4 in paragraph (3)(A)(ix), and”.

5 (b) ELECTROCHROMIC GLASS DESCRIBED.—Section
 6 48(a)(3)(A) of such Code is amended by striking “or” at
 7 the end of clause (vii), by adding “or” at the end of clause
 8 (viii), and by adding at the end the following new clause:

9 “(ix) glass which uses electricity to
 10 change its light transmittance properties in
 11 order to heat or cool a structure, but only
 12 with respect to property the construction
 13 of which begins before January 1, 2024.”.

14 (c) PHASEOUT.—Section 48(a)(6) of such Code is
 15 amended—

16 (1) by striking “paragraph (3)(A)(i)” each
 17 place it appears and inserting “clause (i) or (ix) of
 18 paragraph (3)(A)”, and

19 (2) by inserting “AND ELECTROCHROMIC
 20 GLASS” after “SOLAR ENERGY PROPERTY”.

21 (d) EFFECTIVE DATE.—The amendment made by
 22 this section shall apply to taxable years beginning after
 23 the date of the enactment of this Act.

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