

117TH CONGRESS
2D SESSION

H. R. 8317

To amend the Internal Revenue Code of 1986 to provide an increased tax credit for combined photovoltaic and thermal technology.

IN THE HOUSE OF REPRESENTATIVES

JULY 7, 2022

Mr. STEUBE 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 an increased tax credit for combined photovoltaic and thermal technology.

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. INCREASED CREDIT FOR COMBINED PHOTO-**
4 **VOLTAIC AND THERMAL TECHNOLOGY.**

5 (a) IN GENERAL.—Section 25D(e) of the Internal
6 Revenue Code of 1986 is amended by adding at the end
7 the following new paragraph:

8 “(9) COMBINED PHOTOVOLTAIC AND THERMAL
9 SYSTEM.—In the case of a qualified solar electric
10 property expenditure, if such expenditure is for

1 property that uses solar electric and solar thermal
2 energy generated by a common panel that is cer-
3 tified by an independent third party test agency to
4 meet standards set out in IEC/UL 61730 for Photo-
5 voltaic (PV) Module Safety Qualification and ISO
6 9806 Solar Energy—Solar Thermal Collectors—
7 Test Methods to produce energy at a combined peak
8 efficiency of module that is equal to or great than
9 65 percent—

10 “(A) subsection (g)(1) shall be applied by
11 substituting ‘45 percent’ for ‘30 percent’,

12 “(B) subsection (g)(2) shall be applied by
13 substituting ‘41 percent’ for ‘26 percent’, and

14 “(C) subsection (g)(3) shall be applied by
15 substituting ‘37 percent’ for ‘22 percent’.”.

16 (b) EFFECTIVE DATE.—The amendment made by
17 this section shall apply to expenditures paid or incurred
18 after June 1, 2022.

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