

117TH CONGRESS
1ST SESSION

H. R. 5233

To amend the Internal Revenue Code of 1986 to make certain adjustments with respect to the nonbusiness energy property tax credit, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 10, 2021

Ms. MOORE of Wisconsin (for herself, Mr. BEYER, Mr. PANETTA, and Mr. EVANS) 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 make certain adjustments with respect to the nonbusiness energy property tax credit, and for other purposes.

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. HOME ENERGY AUDITS.**

4 (a) IN GENERAL.—Section 25C(a) of the Internal
5 Revenue Code of 1986 is amended by striking “and” at
6 the end of paragraph (1), by striking the period at the
7 end of paragraph (2) and inserting “, and”, and by adding
8 at the end the following new paragraph:

1 “(3) 30 percent of the amount paid or incurred
2 by the taxpayer during the taxable year for home en-
3 ergy audits.”.

4 (b) LIMITATION.—Section 25C(b) of such Code is
5 amended adding at the end the following new paragraph:

6 “(4) HOME ENERGY AUDITS.—

7 “(A) DOLLAR LIMITATION.—The amount
8 of the credit allowed under this section by rea-
9 son of subsection (a)(3) shall not exceed \$150.

10 “(B) SUBSTANTIATION REQUIREMENT.—
11 No credit shall be allowed under this section by
12 reason of subsection (a)(3) unless the taxpayer
13 includes with the taxpayer’s return of tax such
14 information or documentation as the Secretary
15 may require.”.

16 (c) HOME ENERGY AUDITS.—

17 (1) IN GENERAL.—Section 25C is amended by
18 redesignating subsections (e), (f), and (g), as sub-
19 sections (f), (g), and (h), respectively, and by insert-
20 ing after subsection (d) the following new sub-
21 section:

22 “(e) HOME ENERGY AUDITS.—For purposes of this
23 section, the term ‘home energy audit’ means an inspection
24 and written report with respect to a dwelling unit located
25 in the United States and owned or used by the taxpayer

1 as the taxpayer’s principal residence (within the meaning
2 of section 121) which—

3 “(1) identifies the most significant and cost-ef-
4 fective energy efficiency improvements with respect
5 to such dwelling unit, including an estimate of the
6 energy and cost savings with respect to each such
7 improvement, and

8 “(2) is conducted and prepared by a home en-
9 ergy auditor that meets the certification or other re-
10 quirements specified by the Secretary (after con-
11 sultation with the Secretary of Energy and the Ad-
12 ministrator of the Environmental Protection Agency
13 and not later than 180 days after the date of the en-
14 actment of this subsection) in regulations or other
15 guidance.”.

16 (2) CONFORMING AMENDMENT.—Section
17 1016(a)(33) is amended by striking “section 25C(f)”
18 and inserting “section 25C(g)”.

19 (d) LACK OF SUBSTANTIATION TREATED AS MATHE-
20 MATICAL OR CLERICAL ERROR.—Section 6213(g)(2) is
21 amended—

22 (1) in subparagraph (P), by striking “and” at
23 the end;

24 (2) in subparagraph (Q), by striking the period
25 at the end and inserting “, and”; and

1 (3) by adding at the end the following:
2 “(R) an omission of correct information or
3 documentation required under section
4 25C(b)(4)(B) (relating to home energy audits)
5 to be included on a return.”.

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