

117TH CONGRESS  
1ST SESSION

# H. R. 3324

To amend the Internal Revenue Code of 1986 to permanently extend the nonbusiness energy property credit.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 18, 2021

Mr. WILLIAMS of Texas introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to permanently extend the nonbusiness energy property credit.

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 “Incentivize Residential  
5 Energy Efficiency Act of 2021”.

6 **SEC. 2. NONBUSINESS ENERGY PROPERTY CREDIT MADE**  
7 **PERMANENT.**

8 (a) IN GENERAL.—Section 25C of the Internal Rev-  
9 enue Code of 1986 is amended by striking subsection (g).

1       (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to property placed in service after  
3 December 31, 2021.

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