

117TH CONGRESS  
1ST SESSION

# H. R. 4922

To amend the Internal Revenue Code of 1986 to expand the residential energy efficient property credit and energy credit, and for other purposes.

---

## IN THE HOUSE OF REPRESENTATIVES

AUGUST 3, 2021

Ms. SHERRILL (for herself, Mr. PASCRELL, Ms. SEWELL, Ms. TITUS, Mr. SAN NICOLAS, Mr. GRIJALVA, Ms. BARRAGÁN, and Mr. GOTTHEIMER) 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 expand the residential energy efficient property credit and energy 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. SHORT TITLE.**

4       This Act may be cited as the “Revamping Appro-  
5       priate Incentives for Solar Energy for the Roof Act” or  
6       the “RAISE the Roof Act”.

1 **SEC. 2. CREDITS FOR INVESTMENT IN SOLAR ENERGY**  
2 **PROPERTY.**

3 (a) RESIDENTIAL ENERGY EFFICIENT PROPERTY.—  
4 Paragraph (2) of section 25D(d) of the Internal Revenue  
5 Code of 1986 is amended to read as follows:

6 “(2) QUALIFIED SOLAR ELECTRIC PROPERTY  
7 EXPENDITURE.—

8 “(A) IN GENERAL.—The term ‘qualified  
9 solar electric property expenditure’ means an  
10 expenditure for—

11 “(i) property which uses solar energy  
12 to generate electricity for use in a dwelling  
13 unit located in the United States and used  
14 as a residence by the taxpayer,

15 “(ii) any new roof, including any such  
16 roof which replaces an existing roof, which  
17 is part of an integrated product, or

18 “(iii) the replacement of an existing  
19 roof which is not part of an integrated  
20 product, provided that—

21 “(I) property described in clause  
22 (i) is installed,

23 “(II) replacement of such roof is  
24 necessary for the installation of such  
25 property, and

1 “(III) the installation of such  
 2 property is a primary purpose of the  
 3 replacement of such roof.

4 “(B) INTEGRATED PRODUCT.—For pur-  
 5 poses of this paragraph, the term ‘integrated  
 6 product’ means a solar roofing system that  
 7 combines property described in subparagraph  
 8 (A)(i) with roofing materials for the primary  
 9 purpose of generating electricity from solar en-  
 10 ergy.”.

11 (b) ENERGY CREDIT.—Section 48 of the Internal  
 12 Revenue Code of 1986 is amended—

13 (1) in subsection (a)—

14 (A) in paragraph (2)(A)(i)(II), by striking  
 15 “paragraph (3)(A)(i)” and inserting “clause (i),  
 16 (ix), or (x) of paragraph (3)(A)”, and

17 (B) in paragraph (3)(A)—

18 (i) in clause (vii), by striking “or” at  
 19 the end, and

20 (ii) by adding at the end the following  
 21 new clauses:

22 “(ix) a new roof of a structure, in-  
 23 cluding any such roof which replaces an  
 24 existing roof, which is part of an inte-  
 25 grated product, or

1 “(x) property used with respect to the  
 2 repair or replacement of an existing roof of  
 3 a structure which is not part of an inte-  
 4 grated product, provided that—

5 “(I) property described in clause  
 6 (i) or (ii) is installed,

7 “(II) such repair or replacement  
 8 is necessary for the installation of  
 9 such property, and

10 “(III) the installation of such  
 11 property is a primary purpose of such  
 12 repair or replacement,” and

13 (2) in subsection (c), by adding at the end the  
 14 following new paragraph:

15 “(6) INTEGRATED DESIGN.—For purposes of  
 16 this section, the term ‘integrated design’ means a  
 17 solar roofing system that combines property de-  
 18 scribed in clause (i) or (ii) of subsection (a)(3)(A)  
 19 with roofing materials for the primary purpose of  
 20 generating electricity from solar energy.”.

21 (c) EFFECTIVE DATE.—The amendments made by  
 22 this section shall apply to taxable years beginning after  
 23 December 31, 2020.

○