

116TH CONGRESS  
1ST SESSION

# H. R. 476

To amend the Internal Revenue Code of 1986 to increase for 2 years the residential energy credit and the investment tax credit with respect to solar property with a nameplate capacity of less than 20 kilowatts.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 10, 2019

Mr. NEGUSE 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 increase for 2 years the residential energy credit and the investment tax credit with respect to solar property with a nameplate capacity of less than 20 kilowatts.

*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 “Solar Expansion of**  
**5 Distributed Generation Exponentially Act” or the “Solar**  
**6 EDGE Act”.**

1 SEC. 2. TWO-YEAR INCREASE FOR CERTAIN SOLAR PROP-  
2 ERTY EXPENDITURES.

3 (a) IN GENERAL.—Section 25D of the Internal Rev-  
4 enue Code of 1986 is amended by redesignating subsection  
5 (h) as subsection (i) and by inserting after subsection (g)  
6 the following new subsection:

7 “(h) TWO-YEAR INCREASE FOR CERTAIN SOLAR  
8 PROPERTY EXPENDITURES.—Notwithstanding subsection  
9 (g), in the case of qualified solar electric property expendi-  
10 tures for taxable years beginning during 2020 or 2021  
11 with respect to property which has a nameplate capacity  
12 of less than 20 kilowatts (or thermal energy equivalent),  
13 the applicable percentage under subsection (a) shall be 50  
14 percent.”.

15 (b) EFFECTIVE DATE.—The amendment made by  
16 this section shall apply to taxable years beginning after  
17 December 31, 2019.

18 SEC. 3. TWO-YEAR INCREASE FOR CERTAIN SOLAR PROP-  
19 ERTY.

20 (a) IN GENERAL.—Subsection (c) of section 48 of the  
21 Internal Revenue Code of 1986 is amended by adding at  
22 the end the following new paragraph:

23 “(5) TWO-YEAR INCREASE FOR CERTAIN SOLAR  
24 PROPERTY.—Notwithstanding any other provision of  
25 this section, in the case of property—

26 “(A) described in subsection (a)(3)(A)(i),

1           “(B) the construction of which begins dur-  
2           ing 2020 or 2021, and

3           “(C) which has a nameplate capacity   of  
4           less than 20 kilowatts (or thermal energy equiv-  
5           alent),

6           the energy percentage shall be 50 percent.”.

7           (b) EFFECTIVE DATE.—The amendment made by  
8           this section shall apply to property construction of which  
9           begins after December 31, 2019.

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