

117TH CONGRESS
1ST SESSION

H. R. 4852

To amend the Internal Revenue Code of 1986 to make the credit for a residential energy efficient property permanent.

IN THE HOUSE OF REPRESENTATIVES

JULY 29, 2021

Ms. SÁNCHEZ (for herself, Ms. SEWELL, and Mr. GOMEZ) 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 the credit for a residential energy efficient property permanent.

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 “Residential Solar Op-
5 portunity Act of 2021”.

6 **SEC. 2. MAKING THE CREDIT FOR A RESIDENTIAL ENERGY**
7 **EFFICIENT PROPERTY PERMANENT.**

8 (a) ADJUSTMENT OF APPLICABLE PERCENTAGE.—

9 Section 25D(g) of the Internal Revenue Code of 1986 is
10 amended to read as follows:

1 “(g) APPLICABLE PERCENTAGE.—For purposes of
2 subsection (a), the applicable percentage shall be—

3 “(1) in the case of property placed in service
4 after December 31, 2016, and before January 1,
5 2027, 30 percent,

6 “(2) in the case of property placed in service
7 after December 31, 2026, and before January 1,
8 2028, 26 percent,

9 “(3) in the case of property placed in service
10 after December 31, 2027, and before January 1,
11 2029, 22 percent, and

12 “(4) in the case of property placed in service
13 after December 31, 2028, 10 percent.”.

14 (b) REPEAL OF TERMINATION DATE.—Section 25D
15 of such Code is amended by striking subsection (h).

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