

117TH CONGRESS  
1ST SESSION

**S.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to ensure that electrochromic glass qualifies as energy property for purposes of the energy credit.

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IN THE SENATE OF THE UNITED STATES

Mr. MARKEY (for himself, Mr. WICKER, and Mr. BENNET) introduced the following bill; which was read twice and referred to the Committee on

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**A BILL**

To amend the Internal Revenue Code of 1986 to ensure that electrochromic glass qualifies as energy property for purposes of the energy 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 “Dynamic Glass Act”.

5 **SEC. 2. INCLUSION OF ELECTROCHROMIC GLASS AS EN-**  
6 **ERGY PROPERTY FOR PURPOSES OF THE EN-**  
7 **ERGY CREDIT.**

8 (a) IN GENERAL.—Section 48(a) of the Internal Rev-  
9 enue Code of 1986 is amended—

1 (1) in paragraph (2)(A)(i)—

2 (A) in subclause (IV), by striking “and” at  
3 the end, and

4 (B) by adding at the end the following:

5 “(VI) energy property described  
6 in paragraph (3)(A)(ix) but only with  
7 respect to property the construction of  
8 which begins before January 1, 2024,  
9 and”,

10 (2) in paragraph (3)(A)—

11 (A) in clause (vii), by striking “or” at the  
12 end,

13 (B) in clause (viii), by adding “or” at the  
14 end, and

15 (C) by adding at the end the following:

16 “(ix) glass which uses electricity to  
17 change its light transmittance properties in  
18 order to heat or cool a structure,” and

19 (3) in paragraph (6), by striking “paragraph  
20 (3)(A)(i)” each place it appears and inserting  
21 “clause (i) or (ix) of paragraph (3)(A)”.

22 (b) EFFECTIVE DATE.—The amendments made by  
23 this section shall apply to taxable years beginning after  
24 the date of the enactment of this Act.