

109TH CONGRESS
1ST SESSION

H. R. 4300

To amend the Internal Revenue Code of 1986 to extend the credit for residential energy efficient property and certain expiring provisions of the energy credit.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 10, 2005

Mr. FERGUSON (for himself, Mr. BROWN of South Carolina, Mr. GOODE, Mr. SIMMONS, Mr. SANDERS, and Mr. UDALL of Colorado) 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 extend the credit for residential energy efficient property and certain expiring provisions 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 “Clean and Green Solar
5 Tax Act of 2005”.

1 **SEC. 2. EXTENSION OF CREDIT FOR RESIDENTIAL ENERGY**
2 **EFFICIENT PROPERTY.**

3 (a) IN GENERAL.—Subsection (g) of section 25D of
4 the Internal Revenue Code of 1986 is amended by striking
5 “2007” and inserting “2011”.

6 (b) EFFECTIVE DATE.—The amendment made by
7 this section shall apply to property placed in service after
8 December 31, 2007.

9 **SEC. 3. EXTENSION OF CERTAIN EXPIRING PROVISIONS OF**
10 **THE ENERGY CREDIT.**

11 (a) IN GENERAL.—Paragraphs (2)(A)(i)(II) and
12 (3)(A)(ii) of section 48(a) of the Internal Revenue Code
13 of 1986 are each amended by striking “2008” and insert-
14 ing “2012”.

15 (b) EFFECTIVE DATE.—The amendments made by
16 this section shall apply to periods after December 31,
17 2007, in taxable years ending after such date, under rules
18 similar to the rules of section 48(m) of the Internal Rev-
19 enue Code of 1986 (as in effect on the day before the date
20 of the enactment of the Revenue Reconciliation Act of
21 1990).

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