

110TH CONGRESS
1ST SESSION

H. R. 4126

To amend the Internal Revenue Code of 1986 to reduce the depreciation recovery period for certain roof systems.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 8, 2007

Mr. PASCRELL (for himself and Mr. LEWIS of Kentucky) 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 reduce the depreciation recovery period for certain roof systems.

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 “Roofing Energy Effi-
5 ciency Tax Act of 2007”.

6 **SEC. 2. DEPRECIATION RECOVERY PERIOD FOR CERTAIN**
7 **ROOF SYSTEMS.**

8 (a) 20-YEAR RECOVERY PERIOD.—Subparagraph
9 (F) of section 168(e)(3) of the Internal Revenue Code of

1 1986 (relating to classification of certain property) is
2 amended to read as follows:

3 “(F) 20-YEAR PROPERTY.—The term ‘20-
4 year property’ means—

5 “(i) initial clearing and grading land
6 improvements with respect to any electric
7 utility transmission and distribution plant,
8 and

9 “(ii) any roof system which meets the
10 requirements of Standard 90.1–2004 of
11 the American Society of Heating, Refrig-
12 erating, and Air Conditioning Engineers
13 and is on nonresidential real property.”.

14 (b) REQUIREMENT TO USE STRAIGHT LINE METH-
15 OD.—Paragraph (3) of section 168(b) of such Code is
16 amended by adding at the end the following new subpara-
17 graph:

18 “(i) Any roof system described in sub-
19 section (e)(3)(F)(ii).”.

20 (c) ALTERNATIVE SYSTEM.—The table contained in
21 section 168(g)(3)(B) of such Code is amended by striking
22 the last item and inserting the following new items:

“(F)(i)	25
“(F)(ii)	20”.

1 (d) **EFFECTIVE DATE.**—The amendments made by
2 this section shall apply to property placed in service after
3 the date of the enactment of this Act.

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