117TH CONGRESS 1ST SESSION	<b>S.</b>

To amend the Internal Revenue Code of 1986 to make the credit for residential energy efficient property refundable, and for other purposes.

## IN THE SENATE OF THE UNITED STATES

Mr. Ossoff (for himself, Mr. Booker, Mr. Sanders, Ms. Duckworth, Mrs. Feinstein, Mr. Padilla, Mr. Schatz, Mr. Bennet, Ms. Warren, Ms. Smith, Ms. Hirono, Mr. Merkley, Mr. Markey, and Mr. Warnock) introduced the following bill; which was read twice and referred to the Committee on \_\_\_\_\_\_

## A BILL

To amend the Internal Revenue Code of 1986 to make the credit for residential energy efficient property refundable, and for other purposes.

- 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 Energy for All
- 5 Homes Act".

1	SEC. 2. REFUNDABILITY OF CREDIT FOR RESIDENTIAL EN
2	ERGY EFFICIENT PROPERTY.
3	(a) Credit Made Refundable; Installer Re-
4	QUIREMENTS.—Section 25D of the Internal Revenue Code
5	of 1986 is amended by redesignating subsection (h) as
6	subsection (j) and by inserting after subsection (g) the fol-
7	lowing new subsections:
8	"(h) Credit Made Refundable for Taxable
9	YEARS AFTER 2022.—In the case of any taxable year be-
10	ginning after December 31, 2022, the credit allowed under
11	subsection (a) shall be treated as a credit allowed under
12	subpart C (and not allowed under this subpart).
13	"(i) Requirement for Qualified Installer.—
14	"(1) In general.—No credit shall be allowed
15	under subsection (a) with respect to any expenditure
16	for property described in subsection (d) which is
17	placed in service after December 31, 2022, unless—
18	"(A) such property is installed by a quali-
19	fied installer, and
20	"(B) the taxpayer includes the qualified in-
21	stallation identification number described in
22	paragraph (3) on the return of tax for the tax-
23	able year.
24	"(2) Qualified installer.—
25	"(A) In general.—For purposes of this
26	subsection, the term 'qualified installer' means

1	an installer who enters into an agreement with
2	the Secretary which provides that such installer
3	will, with respect to any expenditure for prop-
4	erty described in subsection (d) in connection
5	with a dwelling unit used as a residence by the
6	taxpayer—
7	"(i) provide the taxpayer with a quali-
8	fied installation identification number and
9	a written receipt of the purchase and in-
10	stallation of such property in a manner
11	prescribed by the Secretary, and
12	"(ii) make periodic written reports to
13	the Secretary (in such manner as the Sec-
14	retary may provide) of qualified installa-
15	tion identification numbers assigned by the
16	installer corresponding to such expendi-
17	tures, including such information as the
18	Secretary may require with respect to such
19	expenditures.
20	"(B) Installer deemed to meet re-
21	QUIREMENT.—For purposes of subparagraph
22	(A), to the extent provided by the Secretary, an
23	installer may be deemed to meet the require-
24	ment under clause (ii) of such subparagraph on
25	the basis of information available to the Sec-

retary which the Secretary determines is reasonably reliable for purposes of determining the amount of expenditures described in subsection (a) made by a taxpayer in connection with a dwelling unit used as a residence by such taxpayer.

"(3) QUALIFIED INSTALLATION IDENTIFICA-TION NUMBER.—For purposes of this subsection, the term 'qualified installation identification number' means a unique identification number with respect to expenditures described in subsection (a) in connection with a dwelling unit used as a residence by the taxpayer.

"(4) REGISTRATION.—The Secretary may require such information or registration of a qualified installer as the Secretary deems necessary or appropriate for purposes of preventing duplication, fraud, or improper claims with respect to expenditures described in subsection (a). Under regulations or other guidance prescribed by the Secretary, the registration of any person under this section may be denied, revoked, or suspended if the Secretary determines that such denial, revocation, or suspension is necessary to prevent duplication, fraud, or improper

1	claims with respect to expenditures described in sub-
2	section (a).".
3	(b) Conforming Amendment.—Section 6213(g)(2)
4	of the Internal Revenue Code of 1986 is amended—
5	(1) in subparagraph (P), by striking "and" at
6	the end,
7	(2) in subparagraph (Q), by striking the period
8	at the end and inserting ", and", and
9	(3) by adding at the end the following:
10	"(R) an omission of a correct qualified in-
11	stallation identification number required under
12	subsection (i)(1)(B) of section 25D (relating to
13	credit for residential energy efficient property)
14	to be included on a return.".
15	(c) Effective Date.—The amendments made by
16	this section shall apply to expenditures made after Decem-
17	ber 31, 2022.