

111TH CONGRESS  
1ST SESSION

# H. R. 1449

To amend the Internal Revenue Code of 1986 to repeal the qualification standard for exterior windows, doors, and skylights.

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IN THE HOUSE OF REPRESENTATIVES

MARCH 11, 2009

Mr. ROE of Tennessee introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to repeal the qualification standard for exterior windows, doors, and skylights.

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. REPEAL OF QUALIFICATION STANDARD FOR**  
4 **EXTERIOR WINDOWS, DOORS, AND SKY-**  
5 **LIGHTS.**

6 (a) IN GENERAL.—Subsection (c) of section 25C of  
7 the Internal Revenue Code of 1986, as amended by the  
8 American Recovery and Reinvestment Tax Act of 2009,  
9 is amended by striking paragraph (4).

1       (b) **EFFECTIVE DATE.**—The amendment made by  
2 subsection (a) shall apply to property placed in service  
3 after February 17, 2009.

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