111TH CONGRESS
1ST SESSION

# H. R. 426

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

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 9, 2009

Mr. PASCRELL (for himself, Mr. HERGER, Ms. VELÁZQUEZ, Mr. MOORE of
Kansas, Mr. HINCHEY, Mr. CARNAHAN, Mr. PITTS, Mr. DAVIS of Ala-
bama, and Mr. BRADY of Pennsylvania) 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 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 "Green Roofing Energy

5  Efficiency Tax Act of 2009" or "GREETA of 2009".

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          "(J) Any roof system described in

19              subsection (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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