

112TH CONGRESS  
1ST SESSION

# S. 1937

To amend the Internal Revenue Code of 1986 to extend the nonbusiness energy property credit to include the insulation component of insulated siding.

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IN THE SENATE OF THE UNITED STATES

DECEMBER 1, 2011

Mr. BROWN of Ohio (for himself and Ms. SNOWE) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to extend the nonbusiness energy property credit to include the insulation component of insulated siding.

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. NONBUSINESS ENERGY PROPERTY TO IN-**  
4 **CLUDE INSULATION COMPONENT OF INSU-**  
5 **LATED SIDING.**

6 (a) IN GENERAL.—Paragraph (2) of section 25C(e)  
7 of the Internal Revenue Code of 1986 is amended by strik-  
8 ing “and” at the end of subparagraph (C), by striking the  
9 period at the end of subparagraph (D) and inserting “,

1 and”, and by adding at the end the following new subpara-  
2 graph:

3           “(E) insulation portion of any building  
4           cladding system that has a minimum thermal  
5           resistance of R-2 (including vinyl siding) and  
6           integral insulating material.”.

7           (b) DOLLAR LIMITATION.—Subsection (b) of section  
8 25C(b) of the Internal Revenue Code of 1986 is amended  
9 by redesignating paragraph (3) as paragraph (4) and by  
10 inserting after paragraph (2) the following new paragraph:

11           “(3) CERTAIN INSULATION.—In the case of  
12           amounts paid or incurred for components described  
13           in subsection (c)(2)(E) by any taxpayer for any tax-  
14           able year, the credit allowed under this section with  
15           respect to such amounts for such year shall not ex-  
16           ceed the excess (if any) of \$250 over the aggregate  
17           credits allowed under this section with respect to  
18           such amounts for all prior taxable years ending after  
19           December 31, 2005.”.

20           (c) EFFECTIVE DATE.—The amendments made by  
21 this section shall apply to property placed in service after  
22 the date of the enactment of this Act.

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