

118TH CONGRESS
2D SESSION

S. 4730

To amend the Internal Revenue Code of 1986 to extend the energy credit with respect to electrochromic glass.

IN THE SENATE OF THE UNITED STATES

JULY 23, 2024

Mr. MARKEY (for himself and Mr. WICKER) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to extend the energy credit with respect to electrochromic glass.

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 “Dynamic Glass 2.0
5 Act”.

6 **SEC. 2. EXTENSION OF ENERGY CREDIT FOR**
7 **ELECTROCHROMIC GLASS.**

8 (a) IN GENERAL.—Section 48(a)(3)(A) of the Inter-
9 nal Revenue Code of 1986 is amended—

1 (1) in clause (ii), by striking “, or
2 electrochromic glass which uses electricity to change
3 its light transmittance properties in order to heat or
4 cool a structure”,

5 (2) in clause (x), by striking “or”,

6 (3) in clause (xi), by inserting “or” after the
7 comma at the end, and

8 (4) by adding at the end the following new
9 clause:

10 “(xii) electrochromic glass which uses
11 electricity to change its light transmittance
12 properties in order to heat or cool a struc-
13 ture, but only with respect to property the
14 construction of which begins before Janu-
15 ary 1, 2033.”.

16 (b) CONFORMING AMENDMENT.—Section
17 48(a)(2)(A)(i)(III) of such Code is amended by striking
18 “paragraph (3)(A)(ii)” and inserting “clause (ii) or (xii)
19 of paragraph (3)(A)”.

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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