

117TH CONGRESS  
1ST SESSION

# H. R. 848

To amend the Internal Revenue Code of 1986 to provide incentives for renewable energy and energy efficiency, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 4, 2021

Mr. THOMPSON of California (for himself, Mr. NEAL, Mr. DOGGETT, Mr. LARSON of Connecticut, Mr. BLUMENAUER, Mr. KIND, Mr. PASCRELL, Mr. DANNY K. DAVIS of Illinois, Ms. SÁNCHEZ, Mr. HIGGINS of New York, Ms. SEWELL, Ms. DELBENE, Ms. CHU, Ms. MOORE of Wisconsin, Mr. KILDEE, Mr. BRENDAN F. BOYLE of Pennsylvania, Mr. BEYER, Mr. EVANS, Mr. SCHNEIDER, Mr. SUOZZI, Mr. PANETTA, Mrs. MURPHY of Florida, Mr. GOMEZ, Mr. HORSFORD, Ms. PLASKETT, Mr. MICHAEL F. DOYLE of Pennsylvania, Ms. MATSUI, Ms. BONAMICI, Ms. BROWNLEY, Mr. CONNOLLY, Mr. WELCH, Ms. ESHOO, Mr. CRIST, Mr. LEVIN of California, and Mr. COHEN) 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 provide incentives for renewable energy and energy efficiency, 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,*

1 **SECTION 1. SHORT TITLE; TABLE OF CONTENTS.**

2 (a) SHORT TITLE.—This Act may be cited as the  
3 “Growing Renewable Energy and Efficiency Now Act of  
4 2021” or the “GREEN Act of 2021”.

5 (b) AMENDMENT OF 1986 CODE.—Except as other-  
6 wise expressly provided, whenever in this Act an amend-  
7 ment or repeal is expressed in terms of an amendment  
8 to, or repeal of, a section or other provision, the reference  
9 shall be considered to be made to a section or other provi-  
10 sion of the Internal Revenue Code of 1986.

11 (c) TABLE OF CONTENTS.—The table of contents for  
12 this Act is as follows:

Sec. 1. Short title; table of contents.

TITLE I—RENEWABLE ELECTRICITY AND REDUCING CARBON  
EMISSIONS

Sec. 101. Extension of credit for electricity produced from certain renewable re-  
sources.

Sec. 102. Extension and modification of energy credit.

Sec. 103. Extension of credit for carbon oxide sequestration.

Sec. 104. Elective payment for energy property and electricity produced from  
certain renewable resources, etc.

Sec. 105. Green energy publicly traded partnerships.

TITLE II—RENEWABLE FUELS

Sec. 201. Biodiesel and renewable diesel.

Sec. 202. Extension of excise tax credits relating to alternative fuels.

Sec. 203. Extension of second generation biofuel incentives.

TITLE III—GREEN ENERGY AND EFFICIENCY INCENTIVES FOR  
INDIVIDUALS

Sec. 301. Extension, increase, and modifications of nonbusiness energy property  
credit.

Sec. 302. Residential energy efficient property.

Sec. 303. Energy efficient commercial buildings deduction.

Sec. 304. Extension, increase, and modifications of new energy efficient home  
credit.

Sec. 305. Modifications to income exclusion for conservation subsidies.

TITLE IV—GREENING THE FLEET AND ALTERNATIVE VEHICLES

- Sec. 401. Modification of limitations on new qualified plug-in electric drive motor vehicle credit.
- Sec. 402. Credit for previously-owned qualified plug-in electric drive motor vehicles.
- Sec. 403. Credit for zero-emission heavy vehicles and zero-emission buses.
- Sec. 404. Qualified fuel cell motor vehicles.
- Sec. 405. Alternative fuel refueling property credit.
- Sec. 406. Modification of employer-provided fringe benefits for bicycle commuting.

#### TITLE V—INVESTMENT IN THE GREEN WORKFORCE

- Sec. 501. Extension of the advanced energy project credit.
- Sec. 502. Labor costs of installing mechanical insulation property.
- Sec. 503. Labor standards for certain energy jobs.

#### TITLE VI—ENVIRONMENTAL JUSTICE

- Sec. 601. Qualified environmental justice program credit.

#### TITLE VII—TREASURY REPORT ON DATA FROM THE GREENHOUSE GAS REPORTING PROGRAM

- Sec. 701. Report on Greenhouse Gas Reporting Program.

# 1 **TITLE I—RENEWABLE ELECTRICITY AND REDUCING CARBON EMISSIONS**

## 2 **SEC. 101. EXTENSION OF CREDIT FOR ELECTRICITY PRODUCED FROM CERTAIN RENEWABLE RESOURCES.**

3 (a) IN GENERAL.—The following provisions of section 45(d) are each amended by striking “January 1, 2022” each place it appears and inserting “January 1, 2027”:

- 4 (1) Paragraph (2)(A).
- 5 (2) Paragraph (3)(A).
- 6 (3) Paragraph (6).
- 7 (4) Paragraph (7).
- 8 (5) Paragraph (9).

1 (6) Paragraph (11)(B).

2 (b) EXTENSION OF ELECTION TO TREAT QUALIFIED  
3 FACILITIES AS ENERGY PROPERTY.—Section  
4 48(a)(5)(C)(ii) is amended by striking “January 1, 2022”  
5 and inserting “January 1, 2027”.

6 (c) APPLICATION OF EXTENSION TO WIND FACILI-  
7 TIES.—

8 (1) IN GENERAL.—Section 45(d)(1) is amended  
9 by striking “January 1, 2022” and inserting “Janu-  
10 ary 1, 2027”.

11 (2) APPLICATION OF PHASEOUT PERCENT-  
12 AGE.—

13 (A) RENEWABLE ELECTRICITY PRODUC-  
14 TION CREDIT.—Sections 45(b)(5)(D) is amend-  
15 ed by striking “and before January 1, 2022,”.

16 (B) ENERGY CREDIT.—Section  
17 48(a)(5)(E)(iv) is amended by striking “and be-  
18 fore January 1, 2022,”.

19 (3) QUALIFIED OFFSHORE WIND FACILITIES  
20 UNDER ENERGY CREDIT.—Section 48(a)(5)(F)(i) is  
21 amended by striking “offshore wind facility—” and  
22 all that follows and inserting the following: “offshore  
23 wind facility, subparagraph (E) shall not apply.”.

1 (d) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to facilities the construction of  
3 which begins after December 31, 2021.

4 **SEC. 102. EXTENSION AND MODIFICATION OF ENERGY**  
5 **CREDIT.**

6 (a) EXTENSION OF CREDIT.—The following provi-  
7 sions of section 48 are each amended by striking “January  
8 1, 2024” each place it appears and inserting “January  
9 1, 2028”:

10 (1) Subsection (a)(3)(A)(ii).

11 (2) Subsection (a)(3)(A)(vii).

12 (3) Subsection (c)(1)(D).

13 (4) Subsection (c)(2)(D).

14 (5) Subsection (c)(3)(A)(iv).

15 (6) Subsection (c)(4)(C).

16 (b) PHASEOUT OF CREDIT.—Section 48(a) is amend-  
17 ed—

18 (1) by striking “after December 31, 2019, and  
19 before January 1, 2023” in paragraphs (6)(A)(i)  
20 and (7)(A)(i) and inserting “after December 31,  
21 2019, and before January 1, 2021, or begins after  
22 December 31, 2026, and before January 1, 2028”,

23 (2) by striking “after December 31, 2022, and  
24 before January 1, 2024” in paragraphs (6)(A)(ii)

1 and (7)(A)(ii) and inserting “after December 31,  
2 2027, and before January 1, 2029”,

3 (3) by striking “before January 1, 2024” in  
4 paragraphs (6)(A) (in the matter preceding clause  
5 (i) thereof) and (6)(B) and inserting “before Janu-  
6 ary 1, 2029”, and

7 (4) by striking “before January 1, 2026” in  
8 paragraphs (6)(B) and (7)(B) and inserting “before  
9 January 1, 2031”.

10 (c) 30 PERCENT CREDIT FOR SOLAR AND GEO-  
11 THERMAL.—

12 (1) EXTENSION FOR SOLAR.—Section  
13 48(a)(2)(A)(i)(II) is amended by striking “January  
14 1, 2024” and inserting “January 1, 2029”.

15 (2) APPLICATION TO GEOTHERMAL.—

16 (A) IN GENERAL.—Paragraphs  
17 (2)(A)(i)(II), (6)(A), and (6)(B) of section  
18 48(a) are each amended by striking “paragraph  
19 (3)(A)(i)” and inserting “clause (i) or (iii) of  
20 paragraph (3)(A)”.

21 (B) CONFORMING AMENDMENT.—The  
22 heading of section 48(a)(6) is amended by in-  
23 serting “AND GEOTHERMAL” after “SOLAR EN-  
24 ERGY”.

1 (d) ENERGY STORAGE TECHNOLOGIES; QUALIFIED  
2 BIOGAS PROPERTY; EXTENSION OF WASTE ENERGY RE-  
3 COVERY PROPERTY.—

4 (1) IN GENERAL.—Section 48(a)(3)(A) is  
5 amended by striking “or” at the end of clause (vii),  
6 and by adding at the end the following new clauses:

7 “(viii) energy storage technology, or

8 “(ix) qualified biogas property,”.

9 (2) APPLICATION OF 30 PERCENT CREDIT.—  
10 Section 48(a)(2)(A)(i) is amended by striking “and”  
11 at the end of subclauses (IV) and (V) and adding at  
12 the end the following new subclauses:

13 “(VI) energy storage technology,

14 and

15 “(VII) qualified biogas property,

16 and”.

17 (3) APPLICATION OF PHASEOUT.—Section  
18 48(a)(7) is amended by inserting “energy storage  
19 technology, qualified biogas property,” after “waste  
20 energy recovery property,”.

21 (4) DEFINITIONS.—Section 48(c) is amended  
22 by adding at the end the following new paragraphs:

23 “(6) ENERGY STORAGE TECHNOLOGY.—

24 “(A) IN GENERAL.—The term ‘energy  
25 storage technology’ means equipment (other

1 than equipment primarily used in the transpor-  
2 tation of goods or individuals and not for the  
3 production of electricity) which—

4 “(i) uses batteries, compressed air,  
5 pumped hydropower, hydrogen storage (in-  
6 cluding hydrolysis and electrolysis), ther-  
7 mal energy storage, regenerative fuel cells,  
8 flywheels, capacitors, superconducting  
9 magnets, or other technologies identified  
10 by the Secretary, after consultation with  
11 the Secretary of Energy, to store energy  
12 for conversion to electricity and has a ca-  
13 pacity of not less than 5 kilowatt hours, or

14 “(ii) stores thermal energy to heat or  
15 cool (or provide hot water for use in) a  
16 structure (other than for use in a swim-  
17 ming pool).

18 “(B) TERMINATION.—The term ‘energy  
19 storage technology’ shall not include any prop-  
20 erty the construction of which does not begin  
21 before January 1, 2029.

22 “(7) QUALIFIED BIOGAS PROPERTY.—

23 “(A) IN GENERAL.—The term ‘qualified  
24 biogas property’ means property comprising a  
25 system which—

1 “(i) converts biomass (as defined in  
2 section 45K(e)(3)) into a gas which—

3 “(I) consists of not less than 52  
4 percent methane, or

5 “(II) is concentrated by such sys-  
6 tem into a gas which consists of not  
7 less than 52 percent methane, and

8 “(ii) captures such gas for productive  
9 use.

10 “(B) INCLUSION OF CLEANING AND CON-  
11 DITIONING PROPERTY.—The term ‘qualified  
12 biogas property’ includes any property which is  
13 part of such system which cleans or conditions  
14 such gas.

15 “(C) TERMINATION.—The term ‘qualified  
16 biogas property’ shall not include any property  
17 the construction of which does not begin before  
18 January 1, 2029.”.

19 (5) DENIAL OF DOUBLE BENEFIT FOR QUALI-  
20 FIED BIOGAS PROPERTY.—Section 45(e) is amended  
21 by adding at the end the following new paragraph:

22 “(12) COORDINATION WITH ENERGY CREDIT  
23 FOR QUALIFIED BIOGAS PROPERTY.—The term  
24 ‘qualified facility’ shall not include any facility which  
25 produces electricity from gas produced by qualified

1 biogas property (as defined in section 48(c)(7)) if a  
2 credit is determined under section 48 with respect to  
3 such property for the taxable year or any prior tax-  
4 able year.”.

5 (6) EXTENSION OF WASTE ENERGY RECOVERY  
6 PROPERTY.—Section 48(c)(5)(D) is amended by  
7 striking “January 1, 2024” and inserting “January  
8 1, 2029”.

9 (e) FUEL CELLS USING ELECTROMECHANICAL  
10 PROCESSES.—

11 (1) IN GENERAL.—Section 48(e)(1) is amend-  
12 ed—

13 (A) in subparagraph (A)(i)—

14 (i) by inserting “or electromechanical”  
15 after “electrochemical”, and

16 (ii) by inserting “(1 kilowatts in the  
17 case of a fuel cell power plant with a linear  
18 generator assembly)” after “0.5 kilowatt”,  
19 and

20 (B) in subparagraph (C)—

21 (i) by inserting “, or linear generator  
22 assembly,” after “a fuel cell stack assem-  
23 bly”, and

24 (ii) by inserting “or  
25 electromechanical” after “electrochemical”.

1           (2) LINEAR GENERATOR ASSEMBLY LIMITA-  
2           TION.—Section 48(e)(1) is amended by redesign-  
3           nating subparagraph (D) as subparagraph (E) and  
4           by inserting after subparagraph (C) the following  
5           new subparagraph:

6                   “(D) LINEAR GENERATOR ASSEMBLY.—  
7           The term ‘linear generator assembly’ does not  
8           include any assembly which contains rotating  
9           parts.”.

10          (f) EFFECTIVE DATE.—The amendments made by  
11 this section shall apply to periods after December 31,  
12 2021, under rules similar to the rules of section 48(m)  
13 as in effect on the day before the date of the enactment  
14 of the Revenue Reconciliation Act of 1990.

15 **SEC. 103. EXTENSION OF CREDIT FOR CARBON OXIDE SE-**  
16 **QUESTRATION.**

17          (a) IN GENERAL.—Section 45Q(d)(1) is amended by  
18 striking “January 1, 2026” and inserting “January 1,  
19 2027”.

20          (b) EFFECTIVE DATE.—The amendment made by  
21 this section applies to facilities the construction of which  
22 begins after December 31, 2025.

1 **SEC. 104. ELECTIVE PAYMENT FOR ENERGY PROPERTY**  
2 **AND ELECTRICITY PRODUCED FROM CER-**  
3 **TAIN RENEWABLE RESOURCES, ETC.**

4 (a) IN GENERAL.—Subchapter B of chapter 65 is  
5 amended by adding at the end the following new section:

6 **“SEC. 6431. ELECTIVE PAYMENT FOR ENERGY PROPERTY,**  
7 **ELECTRICITY PRODUCED FROM CERTAIN RE-**  
8 **NEWABLE RESOURCES, ETC, AND CARBON**  
9 **OXIDE SEQUESTRATION.**

10 “(a) ENERGY PROPERTY.—In the case of a taxpayer  
11 making an election (at such time and in such manner as  
12 the Secretary may provide) under this section with respect  
13 to any portion of an applicable credit, such taxpayer shall  
14 be treated as making a payment against the tax imposed  
15 by subtitle A for the taxable year equal to—

16 “(1) in the case of an Indian tribal government,  
17 the amount of such portion, and

18 “(2) in the case of any other taxpayer, 85 per-  
19 cent of such amount.

20 “(b) DEFINITIONS AND SPECIAL RULES.—For pur-  
21 poses of this section—

22 “(1) GOVERNMENTAL ENTITIES TREATED AS  
23 TAXPAYERS.—In the case of an election under this  
24 section—

25 “(A) any State or local government, or a  
26 political subdivision thereof, or

1           “(B) an Indian tribal government,  
2 shall be treated as a taxpayer for purposes of this  
3 section and determining any applicable credit.

4           “(2) APPLICABLE CREDIT.—The term ‘applica-  
5 ble credit’ means each of the following credits that  
6 would (without regard to this section) be determined  
7 with respect to the taxpayer:

8           “(A) A energy credit under section 48.

9           “(B) A renewable electricity production  
10 credit under section 45.

11           “(C) A carbon oxide sequestration credit  
12 under section 45Q.

13           “(3) INDIAN TRIBAL GOVERNMENT.—The term  
14 ‘Indian tribal government’ shall have the meaning  
15 given such term by section 139E.

16           “(4) TIMING.—The payment described in sub-  
17 paragraph (A) shall be treated as made on—

18           “(A) in the case of any government, or po-  
19 litical subdivision, to which paragraph (1) ap-  
20 plies and for which no return is required under  
21 section 6011 or 6033(a), the later of the date  
22 that a return would be due under section  
23 6033(a) if such government or subdivision were  
24 described in that section or the date on which  
25 such government or subdivision submits a claim



1 (c) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to property originally placed in  
3 service after the date of the enactment of this Act.

4 **SEC. 105. GREEN ENERGY PUBLICLY TRADED PARTNER-**  
5 **SHIPS.**

6 (a) IN GENERAL.—Section 7704(d)(1)(E) is amend-  
7 ed—

8 (1) by striking “income and gains derived from  
9 the exploration” and inserting “income and gains  
10 derived from—

11 “(i) the exploration”,

12 (2) by inserting “or” before “industrial  
13 source”, and

14 (3) by striking “, or the transportation or stor-  
15 age” and all that follows and inserting the following:

16 “(ii) the generation of electric power  
17 or thermal energy exclusively using any  
18 qualified energy resource (as defined in  
19 section 45(c)(1)),

20 “(iii) the operation of energy property  
21 (as defined in section 48(a)(3), determined  
22 without regard to any date by which the  
23 construction of the facility is required to  
24 begin),

1           “(iv) in the case of a facility described  
2           in paragraph (3) or (7) of section 45(d)  
3           (determined without regard to any placed  
4           in service date or date by which construc-  
5           tion of the facility is required to begin),  
6           the accepting or processing of open-loop  
7           biomass or municipal solid waste,

8           “(v) the storage of electric power or  
9           thermal energy exclusively using energy  
10          property that is energy storage property  
11          (as defined in section 48(c)(5)),

12          “(vi) the generation, storage, or dis-  
13          tribution of electric power or thermal en-  
14          ergy exclusively using energy property that  
15          is combined heat and power system prop-  
16          erty (as defined in section 48(c)(3), deter-  
17          mined without regard to subparagraph  
18          (B)(iii) thereof and without regard to any  
19          date by which the construction of the facil-  
20          ity is required to begin),

21          “(vii) the transportation or storage of  
22          any fuel described in subsection (b), (c),  
23          (d), or (e) of section 6426,

24          “(viii) the conversion of renewable bio-  
25          mass (as defined in subparagraph (I) of

1 section 211(o)(1) of the Clean Air Act (as  
2 in effect on the date of the enactment of  
3 this clause)) into renewable fuel (as de-  
4 fined in subparagraph (J) of such section  
5 as so in effect), or the storage or transpor-  
6 tation of such fuel,

7 “(ix) the production, storage, or  
8 transportation of any fuel which—

9 “(I) uses as its primary feedstock  
10 carbon oxides captured from an an-  
11 thropogenic source or the atmosphere,

12 “(II) does not use as its primary  
13 feedstock carbon oxide which is delib-  
14 erately released from naturally occur-  
15 ring subsurface springs, and

16 “(III) is determined by the Sec-  
17 retary, after consultation with the  
18 Secretary of Energy and the Adminis-  
19 trator of the Environmental Protec-  
20 tion Agency, to achieve a reduction of  
21 not less than a 60 percent in lifecycle  
22 greenhouse gas emissions (as defined  
23 in section 211(o)(1)(H) of the Clean  
24 Air Act, as in effect on the date of the  
25 enactment of this clause) compared to

1 baseline lifecycle greenhouse gas emis-  
2 sions (as defined in section  
3 211(o)(1)(C) of such Act, as so in ef-  
4 fect),

5 “(x) the generation of electric power  
6 from, a qualifying gasification project (as  
7 defined in section 48B(c)(1) without re-  
8 gard to subparagraph (C)) that is de-  
9 scribed in section 48(d)(1)(B), or

10 “(xi) in the case of a qualified facility  
11 (as defined in section 45Q(d), without re-  
12 gard to any date by which construction of  
13 the facility is required to begin) not less  
14 than 50 percent (30 percent in the case of  
15 a facility placed in service before January  
16 1, 2021) of the total carbon oxide produc-  
17 tion of which is qualified carbon oxide (as  
18 defined in section 45Q(c))—

19 “(I) the generation, availability  
20 for such generation, or storage of elec-  
21 tric power at such facility, or

22 “(II) the capture of carbon diox-  
23 ide by such facility,”.

1 (b) EFFECTIVE DATE.—The amendments made by  
2 this section apply to taxable years beginning after Decem-  
3 ber 31, 2021.

## 4 **TITLE II—RENEWABLE FUELS**

### 5 **SEC. 201. BIODIESEL AND RENEWABLE DIESEL.**

6 (a) INCOME TAX CREDIT.—Section 40A(g) is amend-  
7 ed to read as follows:

8 “(g) PHASE OUT; TERMINATION.—

9 “(1) PHASE OUT.—In the case of any sale or  
10 use after December 31, 2022, subsections (b)(1)(A)  
11 and (b)(2)(A) shall be applied by substituting for  
12 ‘\$1.00’—

13 “(A) ‘\$.75’, if such sale or use is before  
14 January 1, 2024,

15 “(B) ‘\$.50’, if such sale or use is after De-  
16 cember 31, 2023, and before January 1, 2025,  
17 and

18 “(C) ‘\$.33’, if such sale or use is after De-  
19 cember 31, 2024, and before January 1, 2026.

20 “(2) TERMINATION.—This section shall not  
21 apply to any sale or use after December 31, 2025.”.

22 (b) EXCISE TAX INCENTIVES.—

23 (1) PHASE OUT.—Section 6426(c)(2) is amend-  
24 ed to read as follows:

1           “(2) APPLICABLE AMOUNT.—For purposes of  
2 this subsection, the applicable amount is—

3           “(A) \$1.00 in the case of any sale or use  
4 for any period before January 1, 2023,

5           “(B) \$.75 in the case of any sale or use for  
6 any period after December 31, 2022, and before  
7 January 1, 2024,

8           “(C) \$.50 in the case of any sale or use for  
9 any period after December 31, 2023, and before  
10 January 1, 2025, and

11           “(D) \$.33 in the case of any sale or use  
12 for any period after December 31, 2024, and  
13 before January 1, 2026.”.

14           (2) TERMINATION.—

15           (A) IN GENERAL.—Section 6426(e)(6) is  
16 amended by striking “December 31, 2022” and  
17 inserting “December 31, 2025”.

18           (B) PAYMENTS.—Section 6427(e)(6)(B) is  
19 amended by striking “December 31, 2022” and  
20 inserting “December 31, 2025”.

21           (c) EFFECTIVE DATE.—The amendments made by  
22 this section shall apply to fuel sold or used after December  
23 31, 2022.

1 **SEC. 202. EXTENSION OF EXCISE TAX CREDITS RELATING**  
2 **TO ALTERNATIVE FUELS.**

3 (a) **EXTENSION AND PHASEOUT OF ALTERNATIVE**  
4 **FUEL CREDIT.—**

5 (1) **IN GENERAL.—**Section 6426(d)(1) is  
6 amended by striking “50 cents” and inserting “the  
7 applicable amount”.

8 (2) **APPLICABLE AMOUNT AND TERMINATION.—**  
9 Section 6426(d)(5) is amended to read as follows:

10 “(5) **PHASEOUT AND TERMINATION.—**

11 “(A) **PHASEOUT.—**For purposes of this  
12 subsection, the applicable amount is—

13 “(i) 50 cents in the case of any sale  
14 or use for any period before January 1,  
15 2023,

16 “(ii) 38 cents in the case of any sale  
17 or use for any period after December 31,  
18 2022, and before January 1, 2024,

19 “(iii) 25 cents in the case of any sale  
20 or use for any period after December 31,  
21 2023, and before January 1, 2025, and

22 “(iv) 17 cents in the case of any sale  
23 or use for any period after December 31,  
24 2024, and before January 1, 2026.



1 **TITLE III—GREEN ENERGY AND**  
2 **EFFICIENCY INCENTIVES FOR**  
3 **INDIVIDUALS**

4 **SEC. 301. EXTENSION, INCREASE, AND MODIFICATIONS OF**  
5 **NONBUSINESS ENERGY PROPERTY CREDIT.**

6 (a) **EXTENSION OF CREDIT.**—Section 25C(g)(2) is  
7 amended by striking “December 31, 2021” and inserting  
8 “December 31, 2025”.

9 (b) **INCREASE IN CREDIT PERCENTAGE FOR QUALI-**  
10 **FIED ENERGY EFFICIENCY IMPROVEMENTS.**—Section  
11 25C(a)(1) is amended by striking “10 percent” and insert-  
12 ing “15 percent”.

13 (c) **INCREASE IN LIFETIME LIMITATION OF CRED-**  
14 **IT.**—Section 25C(b)(1) is amended—

15 (1) by striking “\$500” and inserting “\$1,200”,  
16 and

17 (2) by striking “December 31, 2005” and in-  
18 serting “December 31, 2021”.

19 (d) **LIMITATIONS.**—Section 25C(b) is amended by  
20 striking paragraphs (2) and (3) and inserting the fol-  
21 lowing:

22 “(2) **LIMITATION ON QUALIFIED ENERGY EFFI-**  
23 **CIENCY IMPROVEMENTS.**—The credit allowed under  
24 this section by reason of subsection (a)(1), with re-

1 spect to costs paid or incurred by a taxpayer for a  
2 taxable year, shall not exceed—

3 “(A) for components described in sub-  
4 section (c)(3)(A), the excess (if any) of \$600  
5 over the aggregate credits allowed under this  
6 section with respect to such components for all  
7 prior taxable years ending after December 31,  
8 2021,

9 “(B) for components described in sub-  
10 section (c)(3)(B)—

11 “(i) in the case of components which  
12 are not described in clause (ii), the excess  
13 (if any) of \$200 over the aggregate credits  
14 allowed under this section with respect to  
15 such components for all prior taxable years  
16 ending after December 31, 2021, and

17 “(ii) in the case of components which  
18 meet the standards for most efficient cer-  
19 tification under applicable Energy Star  
20 program requirements, the excess (if any)  
21 of \$600 over the aggregate credits allowed  
22 under this section with respect to such  
23 components for all prior taxable years end-  
24 ing after December 31, 2021, or with re-

1           spect to components described in clause (i)  
2           for such taxable year, and

3           “(C) for components described in sub-  
4           section (c)(3)(C) by any taxpayer for any tax-  
5           able year, the credit allowed under this section  
6           with respect to such amounts for such year  
7           shall not exceed the lesser of—

8                   “(i) the excess (if any) of \$500 over  
9                   the aggregate credits allowed under this  
10                  section with respect to such amounts for  
11                  all prior taxable years ending after Decem-  
12                  ber 31, 2021, or

13                   “(ii) \$250 for each exterior door.

14           “(3) LIMITATION ON RESIDENTIAL ENERGY  
15           PROPERTY EXPENDITURES.—The credit allowed  
16           under this section by reason of subsection (a)(2)  
17           shall not, with respect to an item of property, ex-  
18           ceed—

19                   “(A) in the case of property described in  
20                   subparagraph (A), (B), or (C) of subsection  
21                   (d)(3), \$600,

22                   “(B) for the case of property described in  
23                   subparagraph (D) of subsection (d)(3), \$400,

24                   “(C) in the case of a hot water boiler,  
25                   \$600, and

1           “(D) in the case of a furnace, an amount  
2           equal to the sum of—

3                   “(i) \$300, plus

4                   “(ii) if the taxpayer is converting  
5                   from a non-condensing furnace to a con-  
6                   densing furnace, \$300.”.

7           (e) STANDARDS FOR ENERGY EFFICIENT BUILDING  
8 ENVELOPE COMPONENTS.—Section 25C(c)(2) is amended  
9 by striking “meets—” and all that follows through the pe-  
10 riod at the end and inserting the following: “meets—

11                   “(A) in the case of an exterior window, a  
12                   skylight, or an exterior door, applicable Energy  
13                   Star program requirements, and

14                   “(B) in the case of any other component,  
15                   the prescriptive criteria for such component es-  
16                   tablished by the 2018 IECC (as such term is  
17                   defined in section 45L(b)(5)).”.

18           (f) ROOFS NOT BUILDING ENVELOPE COMPO-  
19 NENTS.—Section 25C(c)(3) is amended by adding “and”  
20 at the end of subparagraph (B), by striking “, and” at  
21 the end of subparagraph (C) and inserting a period, and  
22 by striking subparagraph (D).

23           (g) ADVANCED MAIN AIR CIRCULATING FANS NOT  
24 QUALIFIED ENERGY PROPERTY.—

1           (1) IN GENERAL.—Section 25C(d)(2)(A) is  
2 amended by adding “or” at the end of clause (i), by  
3 striking “, or” at the end of clause (ii) and inserting  
4 a period, and by striking clause (iii).

5           (2) CONFORMING AMENDMENT.—Section  
6 25C(d) is amended by striking paragraph (5).

7           (h) INCREASE IN STANDARD FOR ELECTRIC HEAT  
8 PUMP WATER HEATER.—Section 25C(d)(3)(A) is amend-  
9 ed by striking “an energy factor of at least 2.0” and in-  
10 sserting “a uniform energy factor of at least 3.0”.

11          (i) UPDATE OF STANDARDS FOR CERTAIN ENERGY-  
12 EFFICIENT BUILDING PROPERTY.—Section 25C(d)(3) is  
13 amended—

14           (1) by striking “January 1, 2009” each place  
15 such term appears and inserting “January 1, 2021”,  
16 and

17           (2) by striking subparagraph (D) and inserting  
18 the following:

19                   “(D) a natural gas, propane, or oil water  
20 heater which, in the standard Department of  
21 Energy test procedure, yields—

22                           “(i) in the case of a storage tank  
23 water heater—

1                   “(I) in the case of a medium-  
2 draw water heater, a uniform energy  
3 factor of not less than 0.78, and

4                   “(II) in the case of a high-draw  
5 water heater, a uniform energy factor  
6 of not less than 0.80, and

7                   “(ii) in the case of a tankless water  
8 heater—

9                   “(I) in the case of a medium-  
10 draw water heater, a uniform energy  
11 factor of not less than 0.87, and

12                   “(II) in the case of a high-draw  
13 water heater, a uniform energy factor  
14 of not less than 0.90.”.

15           (j) INCREASE IN STANDARD FOR FURNACES.—Sec-  
16 tion 25C(d)(4) is amended by striking by striking “not  
17 less than 95.” and inserting the following: “not less  
18 than—

19                   “(A) in the case of a furnace, 97 percent,  
20 and

21                   “(B) in the case of a hot water boiler, 95  
22 percent.”.

23           (k) HOME ENERGY AUDITS.—

24                   (1) IN GENERAL.—Section 25C(a) is amended  
25 by striking “and” at the end of paragraph (1), by

1 striking the period at the end of paragraph (2) and  
2 inserting “, and”, and by adding at the end the fol-  
3 lowing new paragraph:

4 “(3) 30 percent of the amount paid or incurred  
5 by the taxpayer during the taxable year for home en-  
6 ergy audits.”.

7 (2) LIMITATION.—Section 25C(b) is amended  
8 adding at the end the following new paragraph:

9 “(4) HOME ENERGY AUDITS.—The amount of  
10 the credit allowed under this section by reason of  
11 subsection (a)(3) shall not exceed \$150.”.

12 (3) HOME ENERGY AUDITS.—Section 25C, as  
13 amended by subsections (a), is amended by redesignig-  
14 nating subsections (e), (f), and (g), as subsections  
15 (f), (g), and (h), respectively, and by inserting after  
16 subsection (d) the following new subsection:

17 “(e) HOME ENERGY AUDITS.—For purposes of this  
18 section, the term ‘home energy audit’ means an inspection  
19 and written report with respect to a dwelling unit located  
20 in the United States and owned or used by the taxpayer  
21 as the taxpayer’s principal residence (within the meaning  
22 of section 121) which—

23 “(1) identifies the most significant and cost-ef-  
24 fective energy efficiency improvements with respect  
25 to such dwelling unit, including an estimate of the

1 energy and cost savings with respect to each such  
2 improvement, and

3 “(2) is conducted and prepared by a home en-  
4 ergy auditor that meets the certification or other re-  
5 quirements specified by the Secretary (after con-  
6 sultation with the Secretary of Energy, and not later  
7 than 180 days after the date of the enactment of  
8 this subsection) in regulations or other guidance.”.

9 (4) CONFORMING AMENDMENT.—Section  
10 1016(a)(33) is amended by striking “section 25C(f)”  
11 and inserting “section 25C(g)”.

12 (l) EFFECTIVE DATES.—

13 (1) INCREASE AND MODERNIZATION.—Except  
14 as otherwise provided by this subsection, the amend-  
15 ments made by this section shall apply to property  
16 placed in service after December 31, 2021.

17 (2) EXTENSION.—The amendments made by  
18 subsection (a) shall apply to property placed in serv-  
19 ice after December 31, 2021.

20 (3) HOME ENERGY AUDITS.—The amendments  
21 made by subsection (k) shall apply to amounts paid  
22 or incurred after December 31, 2021.

23 **SEC. 302. RESIDENTIAL ENERGY EFFICIENT PROPERTY.**

24 (a) EXTENSION OF CREDIT.—

1           (1) IN GENERAL.—Section 25D(h) is amended  
2           by striking “December 31, 2023” and inserting  
3           “December 31, 2028”.

4           (2) APPLICATION OF PHASEOUT.—Section  
5           25D(g) is amended—

6                   (A) by striking “before January 1, 2023”  
7                   in paragraph (2) and inserting “before January  
8                   1, 2022”,

9                   (B) by striking “and” at the end of para-  
10                  graph (2),

11                  (C) by redesignating paragraph (3) as  
12                  paragraph (5) and by inserting after paragraph  
13                  (2) the following new paragraphs:

14                   “(3) in the case of property placed in service  
15                   after December 31, 2021, and before January 1,  
16                   2027, 30 percent,

17                   “(4) in the case of property placed in service  
18                   after December 31, 2026, and before January 1,  
19                   2028, 26 percent, and”, and

20                   (D) by striking “December 31, 2022, and  
21                   before January 1, 2024” in paragraph (5) (as  
22                   so redesignated) and inserting “December 31,  
23                   2027, and before January 1, 2029”.

24           (b) RESIDENTIAL ENERGY EFFICIENT PROPERTY  
25           CREDIT FOR BATTERY STORAGE TECHNOLOGY.—

1           (1) IN GENERAL.—Section 25D(a) is amended  
2           by striking “and” at the end of paragraph (5) and  
3           by inserting after paragraph (6) the following new  
4           paragraph:

5           “(7) the qualified battery storage technology ex-  
6           penditures,”.

7           (2) QUALIFIED BATTERY STORAGE TECH-  
8           NOLOGY EXPENDITURE.—Section 25D(d) is amend-  
9           ed by adding at the end the following new para-  
10          graph:

11          “(7) QUALIFIED BATTERY STORAGE TECH-  
12          NOLOGY EXPENDITURE.—The term ‘qualified bat-  
13          tery storage technology expenditure’ means an ex-  
14          penditure for battery storage technology which—

15                 “(A) is installed in connection with a  
16                 dwelling unit located in the United States and  
17                 used as a residence by the taxpayer, and

18                 “(B) has a capacity of not less than 3 kilo-  
19                 watt hours.”.

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

1 **SEC. 303. ENERGY EFFICIENT COMMERCIAL BUILDINGS DE-**  
2 **DUCTION.**

3 (a) INCREASE IN THE MAXIMUM AMOUNT OF DE-  
4 DUCTION.—

5 (1) IN GENERAL.—Section 179D(b) is amended  
6 by striking “\$1.80” and inserting “\$3”.

7 (2) CONFORMING AMENDMENT.—Section  
8 179D(d)(1)(A) is amended by striking “by sub-  
9 stituting ‘\$.60’ for ‘\$1.80’” and inserting “by sub-  
10 stituting ‘\$1’ for ‘\$3’”.

11 (b) LIMIT ON DEDUCTION LIMITED TO THREE-YEAR  
12 PERIOD.—Section 179D(b)(2) is amended by striking “for  
13 all prior taxable years” and inserting “for the 3 years im-  
14 mediately preceding such taxable year”.

15 (c) CHANGE IN EFFICIENCY STANDARDS.—Section  
16 179D(c)(1)(D) is amended by striking “50” and inserting  
17 “30”.

18 (d) DEADWOOD.—Section 179D is amended by strik-  
19 ing subsection (f) and redesignating subsections (g) and  
20 (h) as subsections (f) and (g), respectively.

21 (e) EFFECTIVE DATE.—The amendments made by  
22 this section shall apply to property placed in service after  
23 December 31, 2021.

1 **SEC. 304. EXTENSION, INCREASE, AND MODIFICATIONS OF**  
2 **NEW ENERGY EFFICIENT HOME CREDIT.**

3 (a) EXTENSION OF CREDIT.—Section 45L(g) is  
4 amended by striking “December 31, 2021” and inserting  
5 “December 31, 2026”.

6 (b) INCREASE IN CREDIT FOR CERTAIN DWELLING  
7 UNITS.—Section 45L(a)(2)(A) is amended by striking  
8 “\$2,000” and inserting “\$2,500”.

9 (c) INCREASE IN STANDARD FOR HEATING AND  
10 COOLING REDUCTION FOR CERTAIN UNITS.—Section  
11 45L(c)(1) is amended by striking “50 percent” each place  
12 such term appears and inserting “60 percent”.

13 (d) ENERGY SAVING REQUIREMENTS MODIFICA-  
14 TIONS.—

15 (1) ALL ENERGY STAR LABELED HOMES ELIGI-  
16 BLE; NO REDUCTION IN STANDARD.—Section 45L(c)  
17 is amended by amending paragraph (3) to read as  
18 follows:

19 “(3) a unit which meets the requirements estab-  
20 lished by the Administrator of the Environmental  
21 Protection Agency under the Energy Star Labeled  
22 Homes program and, in the case of a manufactured  
23 home, which conforms to Federal Manufactured  
24 Home Construction and Safety Standards (part  
25 3280 of title 24, Code of Federal Regulations).”.

1           (2) UNITS CONSTRUCTED IN ACCORDANCE  
2 WITH 2018 IECC STANDARDS.—Section 45L(c), as  
3 amended by paragraph (1), is further amended by  
4 striking “or” at the end of paragraph (2), by strik-  
5 ing the period at the end of paragraph (3) and in-  
6 serting “, or”, and by adding at the end the fol-  
7 lowing new paragraph:

8           “(4) certified—

9           “(A) to have a level of annual energy con-  
10 sumption which is at least 15 percent below the  
11 annual level of energy consumption of a com-  
12 parable dwelling unit—

13           “(i) which is constructed in accord-  
14 ance with the standards of chapter 4 of the  
15 2018 IECC (without taking into account  
16 on-site energy generation), and

17           “(ii) which meets the requirements de-  
18 scribed in paragraph (1)(A)(ii), and

19           “(B) to have building envelope component  
20 improvements account for at least 1/5 of such  
21 15 percent.”.

22           (3) CONFORMING AMENDMENTS.—

23           (A) Section 45L(c)(2) is amended by in-  
24 serting “or (4)” after “paragraph (1)”.

1 (B) Section 45L(a)(2)(A) is amended by  
2 striking “or (2)” and inserting “, (2), or (4)”.

3 (C) Section 45L(b) is amended by adding  
4 at the end the following:

5 “(5) 2018 IECC.—The term ‘2018 IECC’  
6 means the 2018 International Energy Conservation  
7 Code, as such Code (including supplements) is in ef-  
8 fect on November 1, 2018.”.

9 (e) EFFECTIVE DATES.—The amendments made by  
10 this section shall apply to dwelling units acquired after  
11 December 31, 2021.

12 **SEC. 305. MODIFICATIONS TO INCOME EXCLUSION FOR**  
13 **CONSERVATION SUBSIDIES.**

14 (a) IN GENERAL.—Section 136(a) is amended—

15 (1) by striking “any subsidy provided” and in-  
16 serting “any subsidy—

17 “(1) provided”,

18 (2) by striking the period at the end and insert-  
19 ing a comma, and

20 (3) by adding at the end the following new  
21 paragraphs:

22 “(2) provided (directly or indirectly) by a public  
23 utility to a customer, or by a State or local govern-  
24 ment to a resident of such State or locality, for the

1 purchase or installation of any water conservation or  
2 efficiency measure,

3 “(3) provided (directly or indirectly) by a storm  
4 water management provider to a customer, or by a  
5 State or local government to a resident of such State  
6 or locality, for the purchase or installation of any  
7 storm water management measure, or

8 “(4) provided (directly or indirectly) by a State  
9 or local government to a resident of such State or  
10 locality for the purchase or installation of any waste-  
11 water management measure, but only if such meas-  
12 ure is with respect to the taxpayer’s principal resi-  
13 dence.”.

14 (b) CONFORMING AMENDMENTS.—

15 (1) DEFINITION OF WATER CONSERVATION OR  
16 EFFICIENCY MEASURE AND STORM WATER MANAGE-  
17 MENT MEASURE.—Section 136(c) is amended—

18 (A) by striking “ENERGY CONSERVATION  
19 MEASURE” in the heading thereof and inserting  
20 “DEFINITIONS”,

21 (B) by striking “IN GENERAL” in the  
22 heading of paragraph (1) and inserting “EN-  
23 ERGY CONSERVATION MEASURE”, and

1           (C) by redesignating paragraph (2) as  
2           paragraph (5) and by inserting after paragraph  
3           (1) the following:

4           “(2) WATER CONSERVATION OR EFFICIENCY  
5           MEASURE.—For purposes of this section, the term  
6           ‘water conservation or efficiency measure’ means any  
7           evaluation of water use, or any installation or modi-  
8           fication of property, the primary purpose of which is  
9           to reduce consumption of water or to improve the  
10          management of water demand with respect to one or  
11          more dwelling units.

12          “(3) STORM WATER MANAGEMENT MEASURE.—  
13          For purposes of this section, the term ‘storm water  
14          management measure’ means any installation or  
15          modification of property primarily designed to re-  
16          duce or manage amounts of storm water with re-  
17          spect to one or more dwelling units.

18          “(4) WASTEWATER MANAGEMENT MEASURE.—  
19          For purposes of this section, the term ‘wastewater  
20          management measure’ means any installation or  
21          modification of property primarily designed to man-  
22          age wastewater (including septic tanks and cess-  
23          pools) with respect to one or more dwelling units.”.

24          (2) DEFINITION OF PUBLIC UTILITY.—Section  
25          136(c)(5) (as redesignated by paragraph (1)(C)) is

1 amended by striking subparagraph (B) and inserting  
2 the following:

3 “(B) PUBLIC UTILITY.—The term ‘public  
4 utility’ means a person engaged in the sale of  
5 electricity, natural gas, or water to residential,  
6 commercial, or industrial customers for use by  
7 such customers.

8 “(C) STORM WATER MANAGEMENT PRO-  
9 VIDER.—The term ‘storm water management  
10 provider’ means a person engaged in the provi-  
11 sion of storm water management measures to  
12 the public.

13 “(D) PERSON.—For purposes of subpara-  
14 graphs (B) and (C), the term ‘person’ includes  
15 the Federal Government, a State or local gov-  
16 ernment or any political subdivision thereof, or  
17 any instrumentality of any of the foregoing.”.

18 (3) CLERICAL AMENDMENTS.—

19 (A) The heading for section 136 is amend-  
20 ed—

21 (i) by inserting “**AND WATER**” after

22 “**ENERGY**”, and

23 (ii) by striking “**PROVIDED BY PUB-  
24 LIC UTILITIES**”.

1           (B) The item relating to section 136 in the  
2           table of sections of part III of subchapter B of  
3           chapter 1 is amended—

4                   (i) by inserting “and water” after  
5                   “energy”, and

6                   (ii) by striking “provided by public  
7                   utilities”.

8           (c) EFFECTIVE DATE.—The amendments made by  
9           this section shall apply to amounts received after Decem-  
10          ber 31, 2018.

11          (d) NO INFERENCE.—Nothing in this Act or the  
12          amendments made by this Act shall be construed to create  
13          any inference with respect to the proper tax treatment of  
14          any subsidy received directly or indirectly from a public  
15          utility, a storm water management provider, or a State  
16          or local government for any water conservation measure  
17          or storm water management measure before January 1,  
18          2022.

1 **TITLE IV—GREENING THE**  
2 **FLEET AND ALTERNATIVE VE-**  
3 **HICLES**

4 **SEC. 401. MODIFICATION OF LIMITATIONS ON NEW QUALI-**  
5 **FIED PLUG-IN ELECTRIC DRIVE MOTOR VEHI-**  
6 **CLE CREDIT.**

7 (a) IN GENERAL.—Section 30D(e) is amended to  
8 read as follows:

9 “(e) LIMITATION ON NUMBER OF NEW QUALIFIED  
10 PLUG-IN ELECTRIC DRIVE MOTOR VEHICLES ELIGIBLE  
11 FOR CREDIT.—

12 “(1) IN GENERAL.—In the case of any new  
13 qualified plug-in electric drive motor vehicle sold  
14 after the date of the enactment of the GREEN Act  
15 of 2021—

16 “(A) if such vehicle is sold during the tran-  
17 sition period, the amount determined under  
18 subsection (b)(2) shall be reduced by \$500, and

19 “(B) if such vehicle is sold during the  
20 phaseout period, only the applicable percentage  
21 of the credit otherwise allowable under sub-  
22 section (a) shall be allowed.

23 “(2) TRANSITION PERIOD.—For purposes of  
24 this subsection, the transition period is the period  
25 subsequent to the first date on which the number of

1 new qualified plug-in electric drive motor vehicles  
2 manufactured by the manufacturer of the vehicle re-  
3 ferred to in paragraph (1) sold for use in the United  
4 States after December 31, 2009, is at least 200,000.

5 “(3) PHASEOUT PERIOD.—

6 “(A) IN GENERAL.—For purposes of this  
7 subsection, the phaseout period is the period be-  
8 ginning with the second calendar quarter fol-  
9 lowing the calendar quarter which includes the  
10 first date on which the number of new qualified  
11 plug-in electric drive motor vehicles manufac-  
12 tured by the manufacturer of the vehicle re-  
13 ferred to in paragraph (1) sold for use in the  
14 United States after December 31, 2009, is at  
15 least 600,000.

16 “(B) APPLICABLE PERCENTAGE.—For  
17 purposes of paragraph (1)(B), the applicable  
18 percentage is—

19 “(i) 50 percent for the first calendar  
20 quarter of the phaseout period, and

21 “(ii) 0 percent for each calendar quar-  
22 ter thereafter.

23 “(C) EXCLUSION OF SALE OF CERTAIN VE-  
24 HICLES.—

1           “(i) IN GENERAL.—For purposes of  
2           subparagraph (A), any new qualified plug-  
3           in electric drive motor vehicle manufac-  
4           tured by the manufacturer of the vehicle  
5           referred to in paragraph (1) which was  
6           sold during the exclusion period shall not  
7           be included for purposes of determining  
8           the number of such vehicles sold.

9           “(ii) EXCLUSION PERIOD.—For pur-  
10          poses of this subparagraph, the exclusion  
11          period is the period—

12                   “(I) beginning on the first date  
13                   on which the number of new qualified  
14                   plug-in electric drive motor vehicles  
15                   manufactured by the manufacturer of  
16                   the vehicle referred to in paragraph  
17                   (1) sold for use in the United States  
18                   after December 31, 2009, is at least  
19                   200,000, and

20                   “(II) ending on the date of the  
21                   enactment of the GREEN Act of  
22                   2021.

23           “(4) CONTROLLED GROUPS.—Rules similar to  
24           the rules of section 30B(f)(4) shall apply for pur-  
25           poses of this subsection.”.

1 (b) EXTENSION FOR 2- AND 3-WHEELED PLUG-IN  
2 ELECTRIC VEHICLES.—Section 30D(g)(3)(E) is amended  
3 to read as follows:

4 “(E) is acquired after December 31, 2021,  
5 and before January 1, 2027.”.

6 (c) EFFECTIVE DATE.—

7 (1) LIMITATION.—The amendment made by  
8 subsection (a) shall apply to vehicles sold after the  
9 date of the enactment of this Act.

10 (2) EXTENSION.—The amendment made by  
11 subsection (b) shall apply to vehicles sold after De-  
12 cember 31, 2021.

13 **SEC. 402. CREDIT FOR PREVIOUSLY-OWNED QUALIFIED**  
14 **PLUG-IN ELECTRIC DRIVE MOTOR VEHICLES.**

15 (a) IN GENERAL.—Subpart C of part IV of sub-  
16 chapter A of chapter 1 is amended by inserting after sec-  
17 tion 36B the following new section:

18 **“SEC. 36B. PREVIOUSLY-OWNED QUALIFIED PLUG-IN ELEC-**  
19 **TRIC DRIVE MOTOR VEHICLES.**

20 “(a) ALLOWANCE OF CREDIT.—In the case of a  
21 qualified buyer who during a taxable year places in service  
22 a previously-owned qualified plug-in electric drive motor  
23 vehicle, there shall be allowed as a credit against the tax  
24 imposed by this subtitle for the taxable year an amount  
25 equal to the sum of—

1           “(1) \$1,250, plus

2           “(2) in the case of a vehicle which draws pro-  
3           pulsion energy from a battery which exceeds 4 kilo-  
4           watt hours of capacity (determined at the time of  
5           sale), the lesser of—

6                   “(A) \$1,250, and

7                   “(B) the product of \$208.50 and such ex-  
8           cess kilowatt hours.

9           “(b) LIMITATIONS.—

10           “(1) SALE PRICE.—The credit allowed under  
11           subsection (a) with respect to sale of a vehicle shall  
12           not exceed 30 percent of the sale price.

13           “(2) ADJUSTED GROSS INCOME.—The amount  
14           which would (but for this paragraph) be allowed as  
15           a credit under subsection (a) shall be reduced (but  
16           not below zero) by \$250 for each \$1,000 (or fraction  
17           thereof) by which the taxpayer’s adjusted gross in-  
18           come exceeds \$30,000 (twice such amount in the  
19           case of a joint return).

20           “(c) DEFINITIONS.—For purposes of this section—

21           “(1) PREVIOUSLY-OWNED QUALIFIED PLUG-IN  
22           ELECTRIC DRIVE MOTOR VEHICLE.—The term ‘pre-  
23           viously-owned qualified plug-in electric drive motor  
24           vehicle’ means, with respect to a taxpayer, a motor  
25           vehicle—

1           “(A) the model year of which is at least 2  
2 earlier than the calendar year in which the tax-  
3 payer acquires such vehicle,

4           “(B) the original use of which commences  
5 with a person other than the taxpayer,

6           “(C) which is acquired by the taxpayer in  
7 a qualified sale,

8           “(D) registered by the taxpayer for oper-  
9 ation in a State or possession of the United  
10 States, and

11           “(E) which meets the requirements of sub-  
12 paragraphs (C), (D), (E), and (F) of section  
13 30D(d)(1).

14           “(2) QUALIFIED SALE.—The term ‘qualified  
15 sale’ means a sale of a motor vehicle—

16           “(A) by a person who holds such vehicle in  
17 inventory (within the meaning of section 471)  
18 for sale or lease,

19           “(B) for a sale price of less than \$25,000,  
20 and

21           “(C) which is the first transfer since the  
22 date of the enactment of this section to a per-  
23 son other than the person with whom the origi-  
24 nal use of such vehicle commenced.

1           “(3) QUALIFIED BUYER.—The term ‘qualified  
2           buyer’ means, with respect to a sale of a motor vehi-  
3           cle, a taxpayer—

4                   “(A) who is an individual,

5                   “(B) who purchases such vehicle for use  
6           and not for resale,

7                   “(C) with respect to whom no deduction is  
8           allowable with respect to another taxpayer  
9           under section 151,

10                  “(D) who has not been allowed a credit  
11           under this section for any sale during the 3-  
12           year period ending on the date of the sale of  
13           such vehicle, and

14                  “(E) who possesses a certificate issued by  
15           the seller that certifies—

16                   “(i) that the vehicle is a previously-  
17           owned qualified plug-in electric drive motor  
18           vehicle,

19                   “(ii) the capacity of the battery at  
20           time of sale, and

21                   “(iii) such other information as the  
22           Secretary may require.

23           “(4) MOTOR VEHICLE; CAPACITY.—The terms  
24           ‘motor vehicle’ and ‘capacity’ have the meaning

1 given such terms in paragraphs (2) and (4) of sec-  
2 tion 30D(d), respectively.

3 “(d) APPLICATION OF CERTAIN RULES.—For pur-  
4 poses of this section, rules similar to the rules of para-  
5 graphs (1), (2), (4), (5), (6) and (7) of section 30D(f)  
6 shall apply for purposes of this section.

7 “(e) CERTIFICATE SUBMISSION REQUIREMENT.—  
8 The Secretary may require that the issuer of the certifi-  
9 cate described in subsection (c)(3)(E) submit such certifi-  
10 cate to the Secretary at the time and in the manner re-  
11 quired by the Secretary.

12 “(f) TERMINATION.—No credit shall be allowed  
13 under this section with respect to sales after December  
14 31, 2026.”.

15 (b) CONFORMING AMENDMENTS.—

16 (1) Section 6211(b)(4)(A) is amended by insert-  
17 ing “36C,” after “36B,”.

18 (2) Paragraph (2) of section 1324(b) of title  
19 31, United States Code, is amended by inserting  
20 “36C,” after “36B,”.

21 (c) CLERICAL AMENDMENT.—The table of sections  
22 for subpart C of part IV of subchapter A of chapter 1  
23 is amended by inserting after the item relating to section  
24 36B the following new item:

“Sec. 36C. Previously-owned qualified plug-in electric drive motor vehicles.”.

1 (d) EFFECTIVE DATE.—The amendments made by  
 2 this section shall apply to sales after the date of the enact-  
 3 ment of this Act.

4 **SEC. 403. CREDIT FOR ZERO-EMISSION HEAVY VEHICLES**  
 5 **AND ZERO-EMISSION BUSES.**

6 (a) IN GENERAL.—Subpart D of part IV of sub-  
 7 chapter A of chapter 1 is amended by adding at the end  
 8 the following new section:

9 **“SEC. 45U. ZERO-EMISSION HEAVY VEHICLE CREDIT.**

10 “(a) ALLOWANCE OF CREDIT.—For purposes of sec-  
 11 tion 38, in the case of a manufacturer of a zero-emission  
 12 heavy vehicle, the zero-emission heavy vehicle credit deter-  
 13 mined under this section for a taxable year is an amount  
 14 equal to 10 percent of the sum of the sale price of each  
 15 zero-emission heavy vehicle sold by such taxpayer during  
 16 such taxable year.

17 “(b) LIMITATION.—The sale price of a zero-emission  
 18 heavy vehicle may not be taken into account under sub-  
 19 section (a) to the extent such price exceeds \$1,000,000.

20 “(c) ZERO-EMISSION HEAVY VEHICLE.—For pur-  
 21 poses of this section—

22 “(1) IN GENERAL.—The term ‘zero-emission  
 23 heavy vehicle’ means a motor vehicle which—

24 “(A) has a gross vehicle weight rating of  
 25 not less than 14,000 pounds,

1           “(B) is not powered or charged by an in-  
2           ternal combustion engine, and

3           “(C) is propelled solely by an electric  
4           motor which draws electricity from a battery or  
5           fuel cell.

6           “(2) MOTOR VEHICLE; MANUFACTURER.—The  
7           term ‘motor vehicle’ and ‘manufacturer’ have the  
8           meaning given such terms in paragraphs (2) and (3)  
9           of section 30D(d), respectively.

10          “(d) SPECIAL RULES.—

11           “(1) SALE PRICE.—For purposes of this sec-  
12           tion, the sale price of a zero-emission heavy vehicle  
13           shall be reduced by any rebate or other incentive  
14           given before, on, or after the date of the sale.

15           “(2) DOMESTIC USE.—No credit shall be al-  
16           lowed under subsection (a) with respect to a zero-  
17           emission heavy vehicle to a manufacturer who knows  
18           or has reason to know that such vehicle will not be  
19           used primarily in the United States or a possession  
20           of the United States.

21           “(3) REGULATIONS.—The Secretary shall pre-  
22           scribe such regulations as may be necessary or ap-  
23           propriate to carry out the purposes of this section.

24           “(e) TERMINATION.—This section shall not apply to  
25           sales after December 31, 2026.”.

1 (b) CREDIT MADE PART OF GENERAL BUSINESS  
2 CREDIT.—Subsection (b) of section 38 is amended by  
3 striking “plus” at the end of paragraph (32), by striking  
4 the period at the end of paragraph (33) and inserting “,  
5 plus”, and by adding at the end the following new para-  
6 graph:

7 “(34) the zero-emission heavy vehicle credit de-  
8 termined under section 45U.”.

9 (c) CLERICAL AMENDMENT.—The table of sections  
10 for subpart D of part IV of subchapter A of chapter 1  
11 is amended by adding at the end the following new item:

“Sec. 45U. Zero-emission heavy vehicle credit.”.

12 (d) EFFECTIVE DATE.—The amendments made by  
13 this section shall apply to sales after the date of the enact-  
14 ment of this Act.

15 **SEC. 404. QUALIFIED FUEL CELL MOTOR VEHICLES.**

16 (a) IN GENERAL.—Section 30B(k)(1) is amended by  
17 striking “December 31, 2021” and inserting “December  
18 31, 2026”.

19 (b) EFFECTIVE DATE.—The amendment made by  
20 this section shall apply to property placed in service after  
21 December 31, 2021.

1 **SEC. 405. ALTERNATIVE FUEL REFUELING PROPERTY**  
2 **CREDIT.**

3 (a) **IN GENERAL.**—Section 30C(g) is amended by  
4 striking “December 31, 2021” and inserting “December  
5 31, 2026”.

6 (b) **ADDITIONAL CREDIT FOR CERTAIN ELECTRIC**  
7 **CHARGING PROPERTY.**—

8 (1) **IN GENERAL.**—Section 30C(a) is amend-  
9 ed—

10 (A) by striking “equal to 30 percent” and  
11 inserting the following: “equal to the sum of—  
12 “(1) 30 percent”,

13 (B) by striking the period at the end and  
14 inserting “, plus”, and

15 (C) by adding at the end the following new  
16 paragraph:

17 “(2) 20 percent of so much of such cost as ex-  
18 ceeds the limitation under subsection (b)(1) that  
19 does not exceed the amount of cost attributable to  
20 qualified alternative vehicle refueling property (de-  
21 termined without regard to subsection (c)(1) and as  
22 if only electricity, and fuel at least 85 percent of the  
23 volume of which consists of hydrogen, were treated  
24 as clean-burning fuels for purposes of section  
25 179A(d)) which—

1           “(A) is intended for general public use  
2 with no associated fee or payment arrangement,

3           “(B) is intended for general public use and  
4 accepts payment via a credit card reader, or

5           “(C) is intended for use exclusively by  
6 fleets of commercial or governmental vehicles.”.

7           (2) CONFORMING AMENDMENT.—Section  
8 30C(b) is amended—

9           (A) by striking “The credit allowed under  
10 subsection (a)” and inserting “The amount of  
11 cost taken into account under subsection  
12 (a)(1)”,

13           (B) by striking “\$30,000” and inserting  
14 “\$100,000”, and

15           (C) by striking “\$1,000” and inserting  
16 “\$3,333.33”.

17           (c) EFFECTIVE DATE.—The amendment made by  
18 this section shall apply to property placed in service after  
19 December 31, 2021.

20 **SEC. 406. MODIFICATION OF EMPLOYER-PROVIDED FRINGE**  
21 **BENEFITS FOR BICYCLE COMMUTING.**

22           (a) REPEAL OF SUSPENSION OF EXCLUSION FOR  
23 QUALIFIED BICYCLE COMMUTING REIMBURSEMENT.—  
24 Section 132(f) is amended by striking paragraph (8).

25           (b) COMMUTING FRINGE INCLUDES BIKESHARE.—

1           (1) IN GENERAL.—Clause (i) of section  
2           132(f)(5)(F) is amended by striking “a bicycle” and  
3           all that follows and inserting “bikeshare, a bicycle,  
4           and bicycle improvements, repair, and storage, if the  
5           employee regularly uses such bikeshare or bicycle for  
6           travel between the employee’s residence and place of  
7           employment or mass transit facility that connects an  
8           employee to their place of employment.”.

9           (2) BIKESHARE.—Section 132(f)(5)(F) is  
10          amended by adding at the end the following:

11                   “(iv) BIKESHARE.—The term  
12                   ‘bikeshare’ means a bicycle rental oper-  
13                   ation at which bicycles are made available  
14                   to customers to pick up and drop off for  
15                   point-to-point use within a defined geo-  
16                   graphic area.”.

17          (c) LOW-SPEED ELECTRIC BICYCLES.—Section  
18          132(f)(5)(F), as amended by subsection (b)(2), is amend-  
19          ed by adding at the end the following:

20                   “(v) LOW-SPEED ELECTRIC BICY-  
21                   CLES.—The term ‘bicycle’ includes a two-  
22                   or three-wheeled vehicle with fully operable  
23                   pedals and an electric motor of less than  
24                   750 watts (1 h.p.), whose maximum speed  
25                   on a paved level surface, when powered

1           solely by such a motor while ridden by an  
2           operator who weighs 170 pounds, is less  
3           than 20 mph.”.

4           (d) MODIFICATION RELATING TO BICYCLE COM-  
5 MUTING MONTH.—Clause (iii) of section 132(f)(5)(F) is  
6 amended to read as follows:

7                   “(iii) QUALIFIED BICYCLE COM-  
8                   MUTING MONTH.—The term ‘qualified bi-  
9                   cycle commuting month’ means, with re-  
10                  spect to any employee, any month during  
11                  which such employee regularly uses a bicy-  
12                  cle for a portion of the travel between the  
13                  employee’s residence and place of employ-  
14                  ment.”.

15          (e) LIMITATION ON EXCLUSION.—

16                  (1) IN GENERAL.—Subparagraph (C) of section  
17                  132(f)(2) is amended by striking “applicable annual  
18                  limitation” and inserting “applicable monthly limita-  
19                  tion”.

20                  (2) APPLICABLE MONTHLY LIMITATION DE-  
21                  FINED.—Clause (ii) of section 132(f)(5)(F) is  
22                  amended to read as follows:

23                          “(ii) APPLICABLE MONTHLY LIMITA-  
24                          TION.—The term ‘applicable monthly limi-  
25                          tation’, with respect to any employee for

1           any month, means an amount equal to 20  
2           percent of the dollar amount in effect for  
3           the month under paragraph (2)(B).”.

4           (3) AGGREGATE LIMITATION.—Subparagraph  
5           (B) of section 132(f)(2) is amended by inserting  
6           “and the applicable monthly limitation in the case of  
7           any qualified bicycle commuting benefit”.

8           (f) NO CONSTRUCTIVE RECEIPT.—Paragraph (4) of  
9           section 132(f) is amended by striking “(other than a quali-  
10          fied bicycle commuting reimbursement)”.

11          (g) CONFORMING AMENDMENTS.—Paragraphs  
12          (1)(D), (2)(C), and (5)(F) of section 132(f) are each  
13          amended by striking “reimbursement” each place it ap-  
14          pears and inserting “benefit”.

15          (h) EFFECTIVE DATE.—The amendments made by  
16          this section shall apply to taxable years beginning after  
17          December 31, 2021.

18           **TITLE V—INVESTMENT IN THE**  
19           **GREEN WORKFORCE**

20           **SEC. 501. EXTENSION OF THE ADVANCED ENERGY**  
21           **PROJECT CREDIT.**

22           (a) IN GENERAL.—Section 48C is amended by redес-  
23           ignating subsection (e) as subsection (f) and by inserting  
24           after subsection (d) the following new subsection:

25           “(e) ADDITIONAL ALLOCATIONS.—

1           “(1) IN GENERAL.—Not later than 180 days  
2 after the date of enactment of this paragraph, the  
3 Secretary, after consultation with the Secretary of  
4 Energy, shall establish a program to designate  
5 amounts of qualifying advanced project credit limita-  
6 tion to qualifying advanced energy projects.

7           “(2) ANNUAL LIMITATION.—

8           “(A) IN GENERAL.—The amount of quali-  
9 fying advanced project credit limitation that  
10 may be designated under this subsection during  
11 any calendar year shall not exceed the annual  
12 credit limitation with respect to such year.

13           “(B) ANNUAL CREDIT LIMITATION.—For  
14 purposes of this subsection, the term ‘annual  
15 credit limitation’ means \$2,500,000,000 for  
16 each of calendar years 2022, 2023, 2024, 2025,  
17 and 2026, and zero thereafter.

18           “(C) CARRYOVER OF UNUSED LIMITA-  
19 TION.—If the annual credit limitation for any  
20 calendar year exceeds the aggregate amount  
21 designated for such year under this subsection,  
22 such limitation for the succeeding calendar year  
23 shall be increased by the amount of such excess.  
24 No amount may be carried under the preceding  
25 sentence to any calendar year after 2026.

1           “(3) PLACED IN SERVICE DEADLINE.—No cred-  
2           it shall be determined under subsection (a) with re-  
3           spect to any property which is placed in service after  
4           the date that is 4 years after the date of the des-  
5           ignation under this subsection relating to such prop-  
6           erty.

7           “(4) SELECTION CRITERIA.—Selection criteria  
8           similar to those in subsection (d)(3) shall apply, ex-  
9           cept that in determining designations under this  
10          subsection, the Secretary, after consultation with the  
11          Secretary of Energy, shall—

12                 “(A) require that applicants provide writ-  
13                 ten assurances to the Secretary that all laborers  
14                 and mechanics employed by contractors and  
15                 subcontractors in the performance of construc-  
16                 tion, alteration or repair work on a qualifying  
17                 advanced energy project shall be paid wages at  
18                 rates not less than those prevailing on projects  
19                 of a similar character in the locality as deter-  
20                 mined by the Secretary of Labor in accordance  
21                 with subchapter IV of chapter 31 of title 40,  
22                 United States Code, and

23                 “(B) give the highest priority to projects  
24                 which—

1                   “(i) manufacture (other than pri-  
2                   marily assembly of components) property  
3                   described in a subclause of subsection  
4                   (c)(1)(A)(i) (or components thereof), and

5                   “(ii) have the greatest potential for  
6                   commercial deployment of new applica-  
7                   tions.

8                   “(5) DISCLOSURE OF DESIGNATIONS.—Rules  
9                   similar to the rules of subsection (d)(5) shall apply  
10                  for purposes of this subsection.”.

11                  (b) CLARIFICATION WITH RESPECT TO  
12 ELECTROCHROMATIC GLASS.—Section 48C(c)(1)(A)(i)(V)  
13 is amended—

14                  (1) by striking “and smart grid” and inserting  
15                  “, smart grid”, and

16                  (2) by inserting “, and electrochromatic glass”  
17                  before the comma at the end.

18                  (c) EFFECTIVE DATE.—The amendment made by  
19 this section shall take effect on the date of the enactment  
20 of this Act.

21                  (d) PROGRESS REPORT.—During the 30-day period  
22 ending on December 31, 2026, the Secretary of the Treas-  
23 ury (or the Secretary’s delegate), after consultation with  
24 the Secretary of Labor, shall submit a report to Congress  
25 on the domestic job creation, wages associated with such

1 jobs, and the amount of such wages paid as described in  
2 section 48C(e)(4)(B) of the Internal Revenue Code of  
3 1986, attributable to the amendment made by this section.

4 **SEC. 502. LABOR COSTS OF INSTALLING MECHANICAL IN-**  
5 **SULATION PROPERTY.**

6 (a) IN GENERAL.—Subpart D of part IV of sub-  
7 chapter A of chapter 1, as amended by the preceding pro-  
8 visions of this Act, is further amended by adding at the  
9 end the following new section:

10 **“SEC. 45V. LABOR COSTS OF INSTALLING MECHANICAL IN-**  
11 **SULATION PROPERTY.**

12 “(a) IN GENERAL.—For purposes of section 38, the  
13 mechanical insulation labor costs credit determined under  
14 this section for any taxable year is an amount equal to  
15 10 percent of the mechanical insulation labor costs paid  
16 or incurred by the taxpayer during such taxable year.

17 “(b) MECHANICAL INSULATION LABOR COSTS.—For  
18 purposes of this section—

19 “(1) IN GENERAL.—The term ‘mechanical insu-  
20 lation labor costs’ means the labor cost of installing  
21 mechanical insulation property with respect to a me-  
22 chanical system referred to in paragraph (2)(A)  
23 which was originally placed in service not less than  
24 1 year before the date on which such mechanical in-  
25 sulation property is installed.

1           “(2) MECHANICAL INSULATION PROPERTY.—

2           The term ‘mechanical insulation property’ means in-  
3           sulation materials, and facings and accessory prod-  
4           ucts installed in connection to such insulation mate-  
5           rials—

6                   “(A) placed in service in connection with a  
7           mechanical system which—

8                           “(i) is located in the United States,  
9                           and

10                           “(ii) is of a character subject to an al-  
11                           lowance for depreciation, and

12                           “(B) which result in a reduction in energy  
13                           loss from the mechanical system which is great-  
14                           er than the expected reduction from the instal-  
15                           lation of insulation materials which meet the  
16                           minimum requirements of Reference Standard  
17                           90.1 (as defined in section 179D(c)(2)).

18           “(c) TERMINATION.—This section shall not apply to  
19           mechanical insulation labor costs paid or incurred after  
20           December 31, 2026.”.

21           (b) CREDIT ALLOWED AS PART OF GENERAL BUSI-  
22           NESS CREDIT.—Section 38(b), as amended by the pre-  
23           ceding provisions of this Act, is further amended by strik-  
24           ing “plus” at the end of paragraph (33), by striking the

1 period at the end of paragraph (34) and inserting “, plus”,  
2 and by adding at the end the following new paragraph:

3 “(35) the mechanical insulation labor costs  
4 credit determined under section 45V(a).”.

5 (c) CONFORMING AMENDMENTS.—

6 (1) Section 280C is amended by adding at the  
7 end the following new subsection:

8 “(i) MECHANICAL INSULATION LABOR COSTS CRED-  
9 IT.—

10 “(1) IN GENERAL.—No deduction shall be al-  
11 lowed for that portion of the mechanical insulation  
12 labor costs (as defined in section 45V(b)) otherwise  
13 allowable as deduction for the taxable year which is  
14 equal to the amount of the credit determined for  
15 such taxable year under section 45V(a).

16 “(2) SIMILAR RULE WHERE TAXPAYER CAP-  
17 ITALIZES RATHER THAN DEDUCTS EXPENSES.—If—

18 “(A) the amount of the credit determined  
19 for the taxable year under section 45V(a), ex-  
20 ceeds

21 “(B) the amount of allowable as a deduc-  
22 tion for such taxable year for mechanical insu-  
23 lation labor costs (determined without regard to  
24 paragraph (1)),

1 the amount chargeable to capital account for the  
2 taxable year for such costs shall be reduced by the  
3 amount of such excess.”.

4 (2) The table of sections for subpart D of part  
5 IV of subchapter A of chapter 1, as amended by the  
6 preceding provisions of this Act, is further amended  
7 by adding at the end the following new item:

“Sec. 45V. Labor costs of installing mechanical insulation property.”.

8 (d) EFFECTIVE DATE.—The amendments made by  
9 this section shall apply to amounts paid or incurred after  
10 December 31, 2021, in taxable years ending after such  
11 date.

12 **SEC. 503. LABOR STANDARDS FOR CERTAIN ENERGY JOBS.**

13 (a) DEPARTMENT OF LABOR CERTIFICATION OF  
14 QUALIFIED ENTITIES.—

15 (1) DEFINITIONS.—In this subsection—

16 (A) APPLICABLE CONSTRUCTION  
17 PROJECT.—The term “applicable construction  
18 project” means, with respect to any entity—

19 (i) the installation of any qualified al-  
20 ternative fuel vehicle refueling property (as  
21 defined in section 30C(c) of the Internal  
22 Revenue Code of 1986),

23 (ii) the installation of any qualified  
24 energy property described in section  
25 48D(a)(1) of such Code,

1 (iii) the installation of any qualified  
2 property referred to in paragraph (2) of  
3 section 48D(a) of such Code as part of any  
4 qualified investment credit facility de-  
5 scribed in such paragraph, and

6 (iv) the installation of any energy effi-  
7 cient commercial building property (as de-  
8 fined in section 179D(c)(1) of such Code).

9 (B) COVERED PROJECT LABOR AGREE-  
10 MENT.—The term “covered project labor agree-  
11 ment” means a project labor agreement that—

12 (i) binds all contractors and sub-  
13 contractors on the construction project  
14 through the inclusion of appropriate speci-  
15 fications in all relevant solicitation provi-  
16 sions and contract documents,

17 (ii) allows all contractors and sub-  
18 contractors to compete for contracts and  
19 subcontracts without regard to whether  
20 they are otherwise a party to a collective  
21 bargaining agreement,

22 (iii) contains guarantees against  
23 strikes, lockouts, and other similar job dis-  
24 ruptions,

1 (iv) sets forth effective, prompt, and  
2 mutually binding procedures for resolving  
3 labor disputes arising during the covered  
4 project labor agreement, and

5 (v) provides other mechanisms for  
6 labor-management cooperation on matters  
7 of mutual interest and concern, including  
8 productivity, quality of work, safety, and  
9 health.

10 (C) PROJECT LABOR AGREEMENT.—The  
11 term “project labor agreement” means a pre-  
12 hire collective bargaining agreement with one or  
13 more labor organizations that establishes the  
14 terms and conditions of employment for a spe-  
15 cific construction project and is described in  
16 section 8(f) of the National Labor Relations  
17 Act (29 U.S.C. 158(f)).

18 (D) INSTALLATION INCLUDES ON-SITE  
19 CONSTRUCTION.—Any reference in this sub-  
20 section to the installation of any property shall  
21 include the construction of such property if  
22 such construction is performed on the site  
23 where such property is installed.

24 (E) QUALIFIED ENTITY.—The term  
25 “qualified entity” means an entity that the Sec-

1           retary of Labor certifies as a qualified entity in  
2           accordance with paragraph (2).

3           (F) REGISTERED APPRENTICESHIP PRO-  
4           GRAM.—The term “registered apprenticeship  
5           program” means an apprenticeship program  
6           registered under the Act of August 16, 1937  
7           (commonly known as the “National Apprentice-  
8           ship Act”; 50 Stat. 664, chapter 663; 29  
9           U.S.C. 50 et seq.), including any requirement,  
10          standard, or rule promulgated under such Act,  
11          as such requirement, standard, or rule was in  
12          effect on December 30, 2019.

13          (2) CERTIFICATION OF QUALIFIED ENTITIES.—

14           (A) IN GENERAL.—The Secretary of Labor  
15           shall establish a process for certifying entities  
16           that submit an application under subparagraph  
17           (B) as qualified entities with respect to applica-  
18           ble construction projects for purposes of the  
19           amendments made by subsections (b), (c), and  
20           (d).

21           (B) APPLICATION PROCESS.—

22           (i) IN GENERAL.—An entity seeking  
23           certification as a qualified entity under this  
24           paragraph shall submit an application to  
25           the Secretary of Labor at such time, in

1 such manner, and containing such infor-  
2 mation as the Secretary may reasonably  
3 require, including information to dem-  
4 onstrate compliance with the requirements  
5 under subparagraph (C).

6 (ii) REQUESTS FOR ADDITIONAL IN-  
7 FORMATION.—Not later than 1 year after  
8 receiving an application from an entity  
9 under clause (i)—

10 (I) the Secretary of Labor may  
11 request additional information from  
12 the entity in order to determine  
13 whether the entity is in compliance  
14 with the requirements under subpara-  
15 graph (C), and

16 (II) the entity shall provide such  
17 additional information.

18 (iii) DETERMINATION DEADLINE.—  
19 The Secretary of Labor shall make a de-  
20 termination on whether to certify an entity  
21 under this subsection not later than—

22 (I) in a case in which the Sec-  
23 retary requests additional information  
24 described in paragraph (2)(B)(ii), 1  
25 year after the Secretary receives such

1 additional information from the enti-  
2 ty, or

3 (II) in a case that is not de-  
4 scribed in subclause (I), 1 year after  
5 the date on which the entity submits  
6 the application under clause (i).

7 (iv) PRECERTIFICATION REMEDIES.—

8 The Secretary shall consider any corrective  
9 actions taken by an entity seeking certifi-  
10 cation under this paragraph to remedy an  
11 administrative merits determination, arbi-  
12 tral award or decision, or civil judgment  
13 identified under subparagraph (C)(iii) and  
14 shall impose as a condition of certification  
15 any additional remedies necessary to avoid  
16 further or repeated violations.

17 (C) LABOR STANDARDS REQUIREMENTS.—

18 The Secretary of Labor shall require an entity,  
19 as a condition of certification under this sub-  
20 section, to satisfy each of the following require-  
21 ments:

22 (i) The entity shall ensure that all la-  
23 borers and mechanics employed by contrac-  
24 tors and subcontractors in the performance  
25 of any applicable construction project shall

1 be paid wages at rates not less than those  
2 prevailing on projects of a similar char-  
3 acter in the locality as determined by the  
4 Secretary of Labor in accordance with sub-  
5 chapter IV of chapter 31 of title 40,  
6 United States Code (commonly known as  
7 the “Davis-Bacon Act”).

8 (ii) In the case of any applicable con-  
9 struction project the cost of which exceeds  
10 \$25,000,000, the entity shall be a party to,  
11 or require contractors and subcontractors  
12 in the performance of such applicable con-  
13 struction project to consent to, a covered  
14 project labor agreement.

15 (iii) The entity, and all contractors  
16 and subcontractors in performance of any  
17 applicable construction project, shall rep-  
18 resent in the application submitted under  
19 subparagraph (B) (and periodically there-  
20 after during the performance of the appli-  
21 cable construction project as the Secretary  
22 of Labor may require) whether there has  
23 been any administrative merits determina-  
24 tion, arbitral award or decision, or civil  
25 judgment, as defined in guidance issued by

1 the Secretary of Labor, rendered against  
2 the entity in the preceding 3 years (or, in  
3 the case of disclosures after the initial dis-  
4 closure, during such period as the Sec-  
5 retary of Labor may provide) for violations  
6 of—

7 (I) the Fair Labor Standards Act  
8 of 1938 (29 U.S.C. 201 et seq.),

9 (II) the Occupational Safety and  
10 Health Act of 1970 (29 U.S.C. 651 et  
11 seq.),

12 (III) the Migrant and Seasonal  
13 Agricultural Worker Protection Act  
14 (29 U.S.C. 1801 et seq.),

15 (IV) the National Labor Rela-  
16 tions Act (29 U.S.C. 151 et seq.),

17 (V) subchapter IV of chapter 31  
18 of title 40, United States Code (com-  
19 monly known as the “Davis-Bacon  
20 Act”),

21 (VI) chapter 67 of title 41,  
22 United States Code (commonly known  
23 as the “Service Contract Act”),

1 (VII) Executive Order No. 11246  
2 (42 U.S.C. 2000e note; relating to  
3 equal employment opportunity),

4 (VIII) section 503 of the Reha-  
5 bilitation Act of 1973 (29 U.S.C.  
6 793),

7 (IX) section 4212 of title 38,  
8 United States Code,

9 (X) the Family and Medical  
10 Leave Act of 1993 (29 U.S.C. 2601 et  
11 seq.),

12 (XI) title VII of the Civil Rights  
13 Act of 1964 (42 U.S.C. 2000e et  
14 seq.),

15 (XII) the Americans with Dis-  
16 abilities Act of 1990 (42 U.S.C.  
17 12101 et seq.),

18 (XIII) the Age Discrimination in  
19 Employment Act of 1967 (29 U.S.C.  
20 621 et seq.),

21 (XIV) Federal Government  
22 standards establishing a minimum  
23 wage for contractors, or

1 (XV) equivalent State laws, as  
2 defined in guidance issued by the Sec-  
3 retary of Labor.

4 (iv) The entity, and all contractors  
5 and subcontractors in the performance of  
6 any applicable construction project, shall  
7 not require mandatory arbitration for any  
8 dispute involving a worker engaged in a  
9 service for the entity unless such worker is  
10 covered by a collective bargaining agree-  
11 ment that provides otherwise.

12 (v) The entity, and all contractors and  
13 subcontractors in the performance of any  
14 applicable construction project, shall con-  
15 sider an individual performing any service  
16 in such performance as an employee (and  
17 not an independent contractor) of the enti-  
18 ty, contractor, or subcontractor, respec-  
19 tively, unless—

20 (I) the individual is free from  
21 control and direction in connection  
22 with the performance of the service,  
23 both under the contract for the per-  
24 formance of the service and in fact,

1 (II) the service is performed out-  
2 side the usual course of the business  
3 of the entity, contractor, or subcon-  
4 tractor, respectively, and

5 (III) the individual is customarily  
6 engaged in an independently estab-  
7 lished trade, occupation, profession, or  
8 business of the same nature as that  
9 involved in such service.

10 (vi) The entity shall prohibit all con-  
11 tractors and subcontractors in the per-  
12 formance of any applicable construction  
13 project from hiring employees through a  
14 temporary staffing agency unless the rel-  
15 evant State workforce agency certifies that  
16 temporary employees are necessary to ad-  
17 dress an acute, short-term labor demand.

18 (vii) The entity shall require all con-  
19 tractors, subcontractors, successors in in-  
20 terest of the entity, and other entities that  
21 may acquire the entity, in the performance  
22 or acquisition of any applicable construc-  
23 tion project, to have an explicit neutrality  
24 policy on any issue involving the organiza-  
25 tion of employees of the entity, and all con-

1           tractors and subcontractors in the per-  
2           formance of any applicable construction  
3           project, for purposes of collective bar-  
4           gaining.

5           (viii) The entity shall require all con-  
6           tractors and subcontractors to participate  
7           in a registered apprenticeship program for  
8           each skilled craft employed on any applica-  
9           ble construction project.

10          (ix) The entity, and all contractors  
11          and subcontractors in the performance of  
12          any applicable construction project, shall  
13          not request or otherwise consider the  
14          criminal history of an applicant for em-  
15          ployment before extending a conditional  
16          offer to the applicant, unless—

17                 (I) a background check is other-  
18                 wise required by law,

19                 (II) the position is for a Federal  
20                 law enforcement officer (as defined in  
21                 section 115(c)(1) of title 18, United  
22                 States Code) position, or

23                 (III) the Secretary of Labor,  
24                 after consultation with the Secretary  
25                 of Energy, certifies that precluding

1 criminal history prior to the condi-  
2 tional offer would pose a threat to na-  
3 tional security.

4 (D) DAVIS-BACON ACT.—The Secretary of  
5 Labor shall have, with respect to the labor  
6 standards described in subparagraph (C)(i), the  
7 authority and functions set forth in Reorganiza-  
8 tion Plan Numbered 14 of 1950 (64 Stat.  
9 1267; 5 U.S.C. App.) and section 3145 of title  
10 40, United States Code.

11 (E) PERIOD OF VALIDITY FOR CERTIFI-  
12 CATIONS.—A certification made under this sub-  
13 section shall be in effect for a period of 5 years.  
14 An entity may reapply to the Secretary of  
15 Labor for an additional certification under this  
16 subsection in accordance with the application  
17 process under paragraph (2)(B).

18 (F) REVOCATION OF QUALIFIED ENTITY  
19 STATUS.—The Secretary of Labor may revoke  
20 the certification of an entity under this sub-  
21 section as a qualified entity at any time in  
22 which the Secretary reasonably determines the  
23 entity is no longer in compliance with para-  
24 graph (2)(C).

1                   (G) CERTIFICATION MAY COVER MORE  
2                   THAN ONE SUBSTANTIALLY SIMILAR  
3                   PROJECT.—The Secretary of Labor may make  
4                   certifications under this paragraph which apply  
5                   with respect to more than one project if the  
6                   projects to which such certification apply are  
7                   substantially similar projects which meet the re-  
8                   quirements of this subsection. Such projects  
9                   shall be treated as a specific construction  
10                  project for purposes of paragraph (1)(C).

11                  (3) AUTHORIZATION OF APPROPRIATIONS.—  
12                  There is authorized to be appropriated to carry out  
13                  this section \$10,000,000 for fiscal year 2021 and  
14                  each fiscal year thereafter.

15                  (b) JOBS IN ENERGY CREDIT.—

16                  (1) IN GENERAL.—Subpart E of part IV of  
17                  subchapter A of chapter 1 is amended by inserting  
18                  after section 48C the following new section:

19                  **“SEC. 48D. JOBS IN ENERGY CREDIT.**

20                  “(a) INVESTMENT CREDIT FOR QUALIFIED PROP-  
21                  ERTY.—For purposes of section 46, the jobs in energy  
22                  credit for any taxable year is an amount equal to 10 per-  
23                  cent of the basis of any qualified energy property placed  
24                  in service by the taxpayer during such taxable year if the

1 installation of such property is performed by a qualified  
2 entity with respect to such property.

3 “(b) QUALIFIED ENERGY PROPERTY.—For purposes  
4 of this section, the term ‘qualified energy property’  
5 means—

6 “(1) energy property (as defined in section  
7 48(a)(3)), or

8 “(2) qualified property which is part of a quali-  
9 fied investment credit facility (as defined in section  
10 48(a)(5) without regard to clause (a)(5)(C)(iii))  
11 which is originally placed in service after December  
12 31, 2021.

13 “(c) QUALIFIED ENTITY.—For purposes of this sec-  
14 tion—

15 “(1) IN GENERAL.—The term ‘qualified entity’  
16 means, with respect to the installation of any quali-  
17 fied energy property, an entity which is certified by  
18 the Secretary of Labor as being in compliance with  
19 all of the applicable requirements under section  
20 503(a) of the GREEN Act of 2021 with respect to  
21 such installation at all times during the period be-  
22 ginning on the date on which the installation of such  
23 property begins and ending on the date on which  
24 such property is placed in service.

1           “(2) CERTIFICATION OF FACILITY REQUIRED.—  
2           In the case of any qualified property referred to in  
3           subsection (b)(2), an entity shall be treated as a  
4           qualified entity with respect to the installation of  
5           such property only if the Secretary of Labor has cer-  
6           tified that the construction of the qualified invest-  
7           ment credit facility of which such qualified property  
8           is a part as being in compliance with all of the appli-  
9           cable requirements under section 503(a) of the  
10          GREEN Act of 2021 for the period referred to in  
11          paragraph (1).

12          “(d) SPECIAL RULES.—

13                 “(1) CERTAIN PROGRESS EXPENDITURE RULES  
14                 MADE APPLICABLE.—Rules similar to the rules of  
15                 subsections (c)(4) and (d) of section 46 (as in effect  
16                 on the day before the date of the enactment of the  
17                 Revenue Reconciliation Act of 1990) shall apply for  
18                 purposes of subsection (a).

19                 “(2) SPECIAL RULE FOR PROPERTY FINANCED  
20                 BY SUBSIDIZED ENERGY FINANCING OR INDUSTRIAL  
21                 DEVELOPMENT BONDS.—For purposes of subsection  
22                 (a), rules similar to the rules of section 48(a)(4)  
23                 shall apply for purposes of determining the basis of  
24                 any qualified energy property.

1           “(3) INSTALLATION INCLUDES ON-SITE CON-  
2           STRUCTION.—Any reference in this section to the in-  
3           stallation of any property shall include the construc-  
4           tion of such property if such construction is per-  
5           formed on the site where such property is installed.

6           “(4) RECAPTURE.—If the Secretary of Labor  
7           revokes the certification of a qualified entity with re-  
8           spect to the installation of any property, the tax im-  
9           posed under this chapter on the taxpayer to whom  
10          the credit determined under this section is allowed  
11          shall be increased for the taxable year which in-  
12          cludes the date of such revocation by an amount  
13          equal to the aggregate decrease in the credits al-  
14          lowed under section 38 for all prior taxable years  
15          which would have resulted solely from reducing to  
16          zero any credit determined under this section with  
17          respect to such property.

18          “(5) ELECTION NOT TO HAVE SECTION  
19          APPLY.—This section shall not apply with respect to  
20          any taxpayer for any taxable year if such taxpayer  
21          elects (at such time and in such manner as the Sec-  
22          retary may prescribe) not to have this section  
23          apply.”.

24          (2) CONFORMING AMENDMENTS.—

1 (A) Section 46 is amended by striking  
2 “and” at the end of paragraph (5), by striking  
3 the period at the end of paragraph (6) and in-  
4 serting “, and”, and by adding at the end the  
5 following new paragraph:

6 “(7) the jobs in energy credit.”.

7 (B) Section 49(a)(1)(C) is amended by  
8 striking “and” at the end of clause (iv), by  
9 striking the period at the end of clause (v) and  
10 inserting a comma, and by adding at the end  
11 the following new clause:

12 “(vi) the basis of any qualified energy  
13 property under section 48D.”.

14 (C) Section 50(a)(2)(E) is amended by  
15 striking “or 48C(b)(2)” and inserting  
16 “48C(b)(2), or 48D(d)(1)”.

17 (D) The table of sections for subpart E of  
18 part IV of subchapter A of chapter 1 is amend-  
19 ed by inserting after the item relating to section  
20 48C the following new item:

“Sec. 48D. Jobs in energy credit.”.

21 (3) EFFECTIVE DATE.—The amendments made  
22 by this subsection shall apply to periods after De-  
23 cember 31, 2021, under rules similar to the rules of  
24 section 48(m) of the Internal Revenue Code of 1986

1 (as in effect on the day before the date of the enact-  
2 ment of the Revenue Reconciliation Act of 1990).

3 (c) INCREASE IN ENERGY EFFICIENT COMMERCIAL  
4 BUILDING DEDUCTION FOR INSTALLATION BY QUALI-  
5 FIED ENTITIES.—

6 (1) IN GENERAL.—Section 179D(d) is amended  
7 by adding at the end the following:

8 “(7) ADJUSTMENT FOR QUALIFIED ENTITIES.—  
9 In the case of any energy efficient commercial build-  
10 ing property which was installed (within the mean-  
11 ing of section 48D(d)(3)) by an entity which is cer-  
12 tified by the Secretary of Labor as being in compli-  
13 ance with all of the applicable requirements under  
14 section 503(a) of the GREEN Act of 2021 with re-  
15 spect to such installation, subsection (b)(1)(A) shall  
16 be applied by substituting ‘\$3.20’ for ‘\$3’.”.

17 (2) CONFORMING AMENDMENT.—Section  
18 179D(d)(1)(A) is amended by inserting “(or, in the  
19 case of property to which paragraph (7) applies, by  
20 substituting ‘\$1.07’ for ‘\$3.20’ in such paragraph)”  
21 before the period at the end.

22 (3) EFFECTIVE DATE.—The amendments made  
23 by this subsection shall apply to property placed in  
24 service after December 31, 2021.

1 (d) INCREASE IN ALTERNATIVE FUEL VEHICLE RE-  
2 FUELING PROPERTY CREDIT FOR INSTALLATION BY  
3 QUALIFIED ENTITIES.—

4 (1) IN GENERAL.—Section 30C(a), as amended  
5 by the preceding provisions of this Act, is amended  
6 by striking “plus” at the end of paragraph (1), by  
7 striking the period at the end of paragraph (2) and  
8 inserting “, plus”, and by adding at the end the fol-  
9 lowing new paragraph:

10 “(3) in the case of any qualified alternative fuel  
11 vehicle refueling property which was installed (within  
12 the meaning of section 48D(d)(3)) by an entity  
13 which is certified by the Secretary of Labor as being  
14 in compliance with all of the applicable requirements  
15 under section 503(a) of the GREEN Act of 2021  
16 with respect to such installation, 10 percent of the  
17 amount of costs taken into account under paragraph  
18 (1) with respect to such property.”.

19 (2) EFFECTIVE DATE.—The amendments made  
20 by this subsection shall apply to property placed in  
21 service after December 31, 2021.

1           **TITLE VI—ENVIRONMENTAL**  
2                           **JUSTICE**

3 **SEC. 601. QUALIFIED ENVIRONMENTAL JUSTICE PROGRAM**

4                           **CREDIT.**

5           (a) **IN GENERAL.**—Subpart C of part IV of sub-  
6 chapter A of chapter 1, as amended by the preceding pro-  
7 visions of this Act, is amended by adding at the end the  
8 following new section:

9 **“SEC. 36D. QUALIFIED ENVIRONMENTAL JUSTICE PRO-**  
10                           **GRAMS.**

11           “(a) **ALLOWANCE OF CREDIT.**—In the case of an eli-  
12 gible educational institution, there shall be allowed as a  
13 credit against the tax imposed by this subtitle for any tax-  
14 able year an amount equal to the applicable percentage  
15 of the amounts paid or incurred by such taxpayer during  
16 such taxable year which are necessary for a qualified envi-  
17 ronmental justice program.

18           “(b) **QUALIFIED ENVIRONMENTAL JUSTICE PRO-**  
19 **GRAM.**—For purposes of this section—

20                   “(1) **IN GENERAL.**—The term ‘qualified envi-  
21 ronmental justice program’ means a program con-  
22 ducted by one or more eligible educational institu-  
23 tions that is designed to address, or improve data  
24 about, qualified environmental stressors for the pri-  
25 mary purpose of improving, or facilitating the im-

1       provement of, health and economic outcomes of indi-  
2       viduals residing in low-income areas or areas popu-  
3       lated disproportionately by racial or ethnic minori-  
4       ties.

5               “(2) QUALIFIED ENVIRONMENTAL STRESSOR.—  
6       The term ‘qualified environmental stressor’ means,  
7       with respect to an area, a contamination of the air,  
8       water, soil, or food with respect to such area or a  
9       change relative to historical norms of the weather  
10      conditions of such area.

11          “(c) ELIGIBLE EDUCATIONAL INSTITUTION.—For  
12      purposes of this section, the term ‘eligible educational in-  
13      stitution’ means an institution of higher education (as  
14      such term is defined in section 101 or 102(c) of the High-  
15      er Education Act of 1965) that is eligible to participate  
16      in a program under title IV of such Act.

17          “(d) APPLICABLE PERCENTAGE.—For purposes of  
18      this section, the term ‘applicable percentage’ means—

19               “(1) in the case of a program involving material  
20      participation of faculty and students of an institu-  
21      tion described in section 371(a) of the Higher Edu-  
22      cation Act of 1965, 30 percent, and

23               “(2) in all other cases, 20 percent.

24          “(e) CREDIT ALLOCATION.—

25               “(1) ALLOCATION.—

1           “(A) IN GENERAL.—The Secretary shall  
2 allocate credit dollar amounts under this section  
3 to eligible educational institutions, for qualified  
4 environmental justice programs, that—

5                   “(i) submit applications at such time  
6 and in such manner as the Secretary may  
7 provide, and

8                   “(ii) are selected by the Secretary  
9 under subparagraph (B).

10           “(B) SELECTION CRITERIA.—The Sec-  
11 retary, after consultation with the Secretary of  
12 Energy, the Secretary of Education, the Sec-  
13 retary of Health and Human Services, and the  
14 Administrator of the Environmental Protection  
15 Agency, shall select applications on the basis of  
16 the following criteria:

17                   “(i) The extent of participation of fac-  
18 ulty and students of an institution de-  
19 scribed in section 371(a) of the Higher  
20 Education Act of 1965.

21                   “(ii) The extent of the expected effect  
22 on the health or economic outcomes of in-  
23 dividuals residing in areas within the  
24 United States that are low-income areas or

1 areas populated disproportionately by ra-  
2 cial or ethnic minorities.

3 “(iii) The creation or significant ex-  
4 pansion of qualified environmental justice  
5 programs.

6 “(2) LIMITATIONS.—

7 “(A) IN GENERAL.—The amount of the  
8 credit determined under this section for any  
9 taxable year to any eligible educational institu-  
10 tion for any qualified environmental justice pro-  
11 gram shall not exceed the excess of—

12 “(i) the credit dollar amount allocated  
13 to such institution for such program under  
14 this subsection, over

15 “(ii) the credits previously claimed by  
16 such institution for such program under  
17 this section.

18 “(B) FIVE-YEAR LIMITATION.—No  
19 amounts paid or incurred after the 5-year pe-  
20 riod beginning on the date a credit dollar  
21 amount is allocated to an eligible educational  
22 institution for a qualified environmental justice  
23 program shall be taken into account under sub-  
24 section (a) with respect to such institution for  
25 such program.

1           “(C) ALLOCATION LIMITATION.—The total  
2           amount of credits that may be allocated under  
3           the program shall not exceed—

4                   “(i) \$1,000,000,000 for each of 2022,  
5                   2023, 2024, 2025, and 2026, and

6                   “(ii) \$0 for each subsequent year.

7           “(f) REQUIREMENTS.—

8                   “(1) IN GENERAL.—An eligible educational in-  
9                   stitution that has been allocated credit dollar  
10                  amounts under this section for a qualified environ-  
11                  mental justice project for a taxable year shall—

12                           “(A) make publicly available the applica-  
13                           tion submitted to the Secretary under sub-  
14                           section (e) with respect to such project, and

15                           “(B) submit an annual report to the Sec-  
16                           retary that describes the amounts paid or in-  
17                           curred for, and expected impact of, such  
18                           project.

19                   “(2) FAILURE TO COMPLY.—In the case of an  
20                  eligible education institution that has failed to com-  
21                  ply with the requirements of this subsection, the  
22                  credit dollar amount allocated to such institution  
23                  under this section is deemed to be \$0.

1       “(g) PUBLIC DISCLOSURE.—The Secretary, upon  
2 making an allocation of credit dollar amounts under this  
3 section, shall publicly disclose—

4           “(1) the identity of the eligible educational in-  
5 stitution receiving the allocation, and

6           “(2) the amount of such allocation.”.

7       (b) CONFORMING AMENDMENTS.—

8           (1) Section 6211(b)(4)(A), as amended by the  
9 preceding provisions of this Act, is amended by in-  
10 sserting “36D,” after “36C,”.

11           (2) Paragraph (2) of section 1324(b) of title  
12 31, United States Code, as amended by the pre-  
13 ceding provisions of this Act, is amended by insert-  
14 ing “36D,” after “36C,”.

15       (c) CLERICAL AMENDMENT.—The table of sections  
16 for subpart C of part IV of subchapter A of chapter 1,  
17 as amended by the preceding provisions of this Act, is  
18 amended by inserting after the item relating to section  
19 36C the following new item:

“Sec. 36D. Qualified environmental justice programs.”.

20       (d) EFFECTIVE DATE.—The amendments made by  
21 this section shall take effect on the date of the enactment  
22 of this Act.

1 **TITLE VII—TREASURY REPORT**  
2 **ON DATA FROM THE GREEN-**  
3 **HOUSE GAS REPORTING PRO-**  
4 **GRAM**

5 **SEC. 701. REPORT ON GREENHOUSE GAS REPORTING PRO-**  
6 **GRAM.**

7 (a) IN GENERAL.—Not later than 180 days after the  
8 date of the enactment of this Act, the Secretary of the  
9 Treasury (or the Secretary’s delegate) shall submit a re-  
10 port to Congress on the utility of the data from the Green-  
11 house Gas Reporting Program for determining the amount  
12 of greenhouse gases emitted by each taxpayer for the pur-  
13 pose of imposing a fee on such taxpayers with respect to  
14 such emissions. Such report shall include a detailed de-  
15 scription and analysis of any administrative or other chal-  
16 lenges associated with using such data for such purpose.

17 (b) GREENHOUSE GAS REPORTING PROGRAM.—For  
18 purposes of this section, the term “Greenhouse Gas Re-  
19 porting Program” means the reporting program estab-  
20 lished by the Administrator of the Environmental Protec-  
21 tion Agency under title II of division F of the Consolidated  
22 Appropriations Act, 2008.

○