

as if included in the amendments made by section 231 of Public Law 96-223 [see Effective Date note below].”

#### EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by section 474(h) of Pub. L. 98-369 applicable to taxable years beginning after Dec. 31, 1983, and to carrybacks from such years, see section 475(a) of Pub. L. 98-369, set out as a note under section 21 of this title.

Amendment by section 612(e)(1) of Pub. L. 98-369 applicable to interest paid or accrued after Dec. 31, 1984, on indebtedness incurred after Dec. 31, 1984, see section 612(g) of Pub. L. 98-369, set out as an Effective Date note under section 25 of this title.

Pub. L. 98-369, title VII, §722(d)(3), July 18, 1984, 98 Stat. 974, provided that: “The amendments made by this subsection [amending this section] shall apply to taxable years ending after December 31, 1979.”

#### EFFECTIVE DATE OF 1983 AMENDMENT

Amendment by Pub. L. 97-448 effective, except as otherwise provided, as if it had been included in the provision of the Crude Oil Windfall Profit Tax Act of 1980, Pub. L. 96-223 to which such amendment relates, see section 203(a) of Pub. L. 97-448, set out as a note under section 6652 of this title.

#### EFFECTIVE DATE OF 1982 AMENDMENT

Amendment by Pub. L. 97-354 applicable to taxable years beginning after Dec. 31, 1982, see section 6(a) of Pub. L. 97-354, set out as an Effective Date note under section 1361 of this title.

#### EFFECTIVE DATE OF 1981 AMENDMENT

Pub. L. 97-34, title VI, §611(b), Aug. 13, 1981, 95 Stat. 339, provided that: “The amendment made by this section [amending this section] shall apply to taxable years ending after December 31, 1979.”

#### EFFECTIVE DATE

Pub. L. 96-223, title II, §231(c), Apr. 2, 1980, 94 Stat. 272, provided that: “The amendments made by this section [enacting this section and amending section 6096 of this title] shall apply to taxable years ending after December 31, 1979.”

#### SAVINGS PROVISION

Pub. L. 101-508, title XI, §11821(b), Nov. 5, 1990, 104 Stat. 1388-558, provided that: “If—

“(1) any provision amended or repealed by this part [part I (§§11801-11821) of subtitle H of title XI of Pub. L. 101-508, see Tables for classification] applied to—

“(A) any transaction occurring before the date of the enactment of this Act [Nov. 5, 1990],

“(B) any property acquired before such date of enactment, or

“(C) any item of income, loss, deduction, or credit taken into account before such date of enactment, and

“(2) the treatment of such transaction, property, or item under such provision would (without regard to the amendments made by this part) affect liability for tax for periods ending after such date of enactment,

nothing in the amendments made by this part shall be construed to affect the treatment of such transaction, property, or item for purposes of determining liability for tax for periods ending after such date of enactment.”

#### APPLICABILITY OF CERTAIN AMENDMENTS BY PUB. L. 99-514 IN RELATION TO TREATY OBLIGATIONS OF UNITED STATES

For applicability of amendment by section 701(c)(3) of Pub. L. 99-514 notwithstanding any treaty obligation of the United States in effect on Oct. 22, 1986, with provision that for such purposes any amendment by title I of Pub. L. 100-647 be treated as if it had been included

in the provision of Pub. L. 99-514 to which such amendment relates, see section 1012(aa)(2), (4) of Pub. L. 100-647, set out as a note under section 861 of this title.

#### PLAN AMENDMENTS NOT REQUIRED UNTIL JANUARY 1, 1989

For provisions directing that if any amendments made by subtitle A or subtitle C of title XI [§§1101-1147 and 1171-1177] or title XVIII [§§1800-1899A] of Pub. L. 99-514 require an amendment to any plan, such plan amendment shall not be required to be made before the first plan year beginning on or after Jan. 1, 1989, see section 1140 of Pub. L. 99-514, as amended, set out as a note under section 401 of this title.

#### INFLATION ADJUSTED ITEMS FOR CERTAIN YEARS

Provisions relating to inflation adjustment of items in this section for certain years were contained in the following:

2013—Internal Revenue Notice 2014-25.  
2012—Internal Revenue Notice 2013-25.  
2011—Internal Revenue Notice 2012-30.  
2010—Internal Revenue Notice 2011-30.  
2009—Internal Revenue Notice 2010-31.  
2008—Internal Revenue Notice 2009-32.  
2007—Internal Revenue Notice 2008-44.  
2006—Internal Revenue Notice 2007-38.

### § 45L. New energy efficient home credit

#### (a) Allowance of credit

##### (1) In general

For purposes of section 38, in the case of an eligible contractor, the new energy efficient home credit for the taxable year is the applicable amount for each qualified new energy efficient home which is—

(A) constructed by the eligible contractor, and

(B) acquired by a person from such eligible contractor for use as a residence during the taxable year.

##### (2) Applicable amount

For purposes of paragraph (1), the applicable amount is an amount equal to—

(A) in the case of a dwelling unit described in paragraph (1) or (2) of subsection (c), \$2,000, and

(B) in the case of a dwelling unit described in paragraph (3) of subsection (c), \$1,000.

#### (b) Definitions

For purposes of this section—

##### (1) Eligible contractor

The term “eligible contractor” means—

(A) the person who constructed the qualified new energy efficient home, or

(B) in the case of a qualified new energy efficient home which is a manufactured home, the manufactured home producer of such home.

##### (2) Qualified new energy efficient home

The term “qualified new energy efficient home” means a dwelling unit—

(A) located in the United States,

(B) the construction of which is substantially completed after the date of the enactment of this section, and

(C) which meets the energy saving requirements of subsection (c).

##### (3) Construction

The term “construction” includes substantial reconstruction and rehabilitation.

**(4) Acquire**

The term “acquire” includes purchase.

**(c) Energy saving requirements**

A dwelling unit meets the energy saving requirements of this subsection if such unit is—

(1) certified—

(A) to have a level of annual heating and cooling energy consumption which is at least 50 percent below the annual level of heating and cooling energy consumption of a comparable dwelling unit—

(i) which is constructed in accordance with the standards of chapter 4 of the 2006 International Energy Conservation Code, as such Code (including supplements) is in effect on January 1, 2006, and

(ii) for which the heating and cooling equipment efficiencies correspond to the minimum allowed under the regulations established by the Department of Energy pursuant to the National Appliance Energy Conservation Act of 1987 and in effect at the time of completion of construction, and

(B) to have building envelope component improvements account for at least 1/5 of such 50 percent,

(2) a manufactured home which conforms to Federal Manufactured Home Construction and Safety Standards (part 3280 of title 24, Code of Federal Regulations) and which meets the requirements of paragraph (1), or

(3) a manufactured home which conforms to Federal Manufactured Home Construction and Safety Standards (part 3280 of title 24, Code of Federal Regulations) and which—

(A) meets the requirements of paragraph (1) applied by substituting “30 percent” for “50 percent” both places it appears therein and by substituting “1/3” for “1/5” in subparagraph (B) thereof, or

(B) meets the requirements established by the Administrator of the Environmental Protection Agency under the Energy Star Labeled Homes program.

**(d) Certification****(1) Method of certification**

A certification described in subsection (c) shall be made in accordance with guidance prescribed by the Secretary, after consultation with the Secretary of Energy. Such guidance shall specify procedures and methods for calculating energy and cost savings.

**(2) Form**

Any certification described in subsection (c) shall be made in writing in a manner which specifies in readily verifiable fashion the energy efficient building envelope components and energy efficient heating or cooling equipment installed and their respective rated energy efficiency performance.

**(e) Basis adjustment**

For purposes of this subtitle, if a credit is allowed under this section in connection with any expenditure for any property, the increase in the basis of such property which would (but for this subsection) result from such expenditure shall

be reduced by the amount of the credit so determined.

**(f) Coordination with investment credit**

For purposes of this section, expenditures taken into account under section 47 or 48(a) shall not be taken into account under this section.

**(g) Termination**

This section shall not apply to any qualified new energy efficient home acquired after December 31, 2016.

(Added Pub. L. 109–58, title XIII, §1332(a), Aug. 8, 2005, 119 Stat. 1024; amended Pub. L. 109–432, div. A, title II, §205, Dec. 20, 2006, 120 Stat. 2945; Pub. L. 110–172, §11(a)(7), Dec. 29, 2007, 121 Stat. 2485; Pub. L. 110–343, div. B, title III, §304, Oct. 3, 2008, 122 Stat. 3845; Pub. L. 111–312, title VII, §703(a), Dec. 17, 2010, 124 Stat. 3311; Pub. L. 112–240, title IV, §408(a), (b), Jan. 2, 2013, 126 Stat. 2342; Pub. L. 113–295, div. A, title I, §156(a), Dec. 19, 2014, 128 Stat. 4021; Pub. L. 114–113, div. Q, title I, §188(a), Dec. 18, 2015, 129 Stat. 3074.)

## REFERENCES IN TEXT

The date of the enactment of this section, referred to in subsec. (b)(2)(B), is the date of enactment of Pub. L. 109–58, which was approved Aug. 8, 2005.

The National Appliance Energy Conservation Act of 1987, referred to in subsec. (c)(1)(A)(ii), is Pub. L. 100–12, Mar. 17, 1987, 101 Stat. 103. For complete classification of this Act to the Code, see Short Title of 1987 Amendment note set out under section 6201 of Title 42, The Public Health and Welfare, and Tables.

## AMENDMENTS

2015—Subsec. (g). Pub. L. 114–113 substituted “December 31, 2016” for “December 31, 2014”.

2014—Subsec. (g). Pub. L. 113–295 substituted “December 31, 2014” for “December 31, 2013”.

2013—Subsec. (c)(1)(A)(i). Pub. L. 112–240, §408(b), substituted “2006 International Energy Conservation Code, as such Code (including supplements) is in effect on January 1, 2006” for “2003 International Energy Conservation Code, as such Code (including supplements) is in effect on the date of the enactment of this section”.

Subsec. (g). Pub. L. 112–240, §408(a), substituted “December 31, 2013” for “December 31, 2011”.

2010—Subsec. (g). Pub. L. 111–312 substituted “December 31, 2011” for “December 31, 2009”.

2008—Subsec. (g). Pub. L. 110–343 substituted “December 31, 2009” for “December 31, 2008”.

2007—Subsec. (c)(2), (3). Pub. L. 110–172 substituted “part 3280” for “section 3280” in par. (2) and in introductory provisions of par. (3).

2006—Subsec. (g). Pub. L. 109–432 substituted “2008” for “2007”.

## EFFECTIVE DATE OF 2015 AMENDMENT

Pub. L. 114–113, div. Q, title I, §188(b), Dec. 18, 2015, 129 Stat. 3074, provided that: “The amendment made by this section [amending this section] shall apply to homes acquired after December 31, 2014.”

## EFFECTIVE DATE OF 2014 AMENDMENT

Pub. L. 113–295, div. A, title I, §156(b), Dec. 19, 2014, 128 Stat. 4022, provided that: “The amendment made by this section [amending this section] shall apply to homes acquired after December 31, 2013.”

## EFFECTIVE DATE OF 2013 AMENDMENT

Pub. L. 112–240, title IV, §408(c), Jan. 2, 2013, 126 Stat. 2342, provided that: “The amendments made by this section [amending this section] shall apply to homes acquired after December 31, 2011.”

## EFFECTIVE DATE OF 2010 AMENDMENT

Pub. L. 111-312, title VII, §703(b), Dec. 17, 2010, 124 Stat. 3311, provided that: “The amendment made by this section [amending this section] shall apply to homes acquired after December 31, 2009.”

## EFFECTIVE DATE

Section applicable to qualified new energy efficient homes acquired after Dec. 31, 2005, in taxable years ending after such date, see section 1332(f) of Pub. L. 109-58, set out as an Effective Date of 2005 Amendments note under section 38 of this title.

**§ 45M. Energy efficient appliance credit****(a) General rule****(1) In general**

For purposes of section 38, the energy efficient appliance credit determined under this section for any taxable year is an amount equal to the sum of the credit amounts determined under paragraph (2) for each type of qualified energy efficient appliance produced by the taxpayer during the calendar year ending with or within the taxable year.

**(2) Credit amounts**

The credit amount determined for any type of qualified energy efficient appliance is—

- (A) the applicable amount determined under subsection (b) with respect to such type, multiplied by
- (B) the eligible production for such type.

**(b) Applicable amount**

For purposes of subsection (a)—

**(1) Dishwashers**

The applicable amount is—

(A) \$45 in the case of a dishwasher which is manufactured in calendar year 2008 or 2009 and which uses no more than 324 kilowatt hours per year and 5.8 gallons per cycle,

(B) \$75 in the case of a dishwasher which is manufactured in calendar year 2008, 2009, or 2010 and which uses no more than 307 kilowatt hours per year and 5.0 gallons per cycle (5.5 gallons per cycle for dishwashers designed for greater than 12 place settings),

(C) \$25 in the case of a dishwasher which is manufactured in calendar year 2011 and which uses no more than 307 kilowatt hours per year and 5.0 gallons per cycle (5.5 gallons per cycle for dishwashers designed for greater than 12 place settings),

(D) \$50 in the case of a dishwasher which is manufactured in calendar year 2011, 2012, or 2013 and which uses no more than 295 kilowatt hours per year and 4.25 gallons per cycle (4.75 gallons per cycle for dishwashers designed for greater than 12 place settings), and

(E) \$75 in the case of a dishwasher which is manufactured in calendar year 2011, 2012, or 2013 and which uses no more than 280 kilowatt hours per year and 4 gallons per cycle (4.5 gallons per cycle for dishwashers designed for greater than 12 place settings).

**(2) Clothes washers**

The applicable amount is—

(A) \$75 in the case of a residential top-loading clothes washer manufactured in cal-

endar year 2008 which meets or exceeds a 1.72 modified energy factor and does not exceed a 8.0 water consumption factor,

(B) \$125 in the case of a residential top-loading clothes washer manufactured in calendar year 2008 or 2009 which meets or exceeds a 1.8 modified energy factor and does not exceed a 7.5 water consumption factor,

(C) \$150 in the case of a residential or commercial clothes washer manufactured in calendar year 2008, 2009, or 2010 which meets or exceeds<sup>1</sup> 2.0 modified energy factor and does not exceed a 6.0 water consumption factor,

(D) \$250 in the case of a residential or commercial clothes washer manufactured in calendar year 2008, 2009, or 2010 which meets or exceeds<sup>1</sup> 2.2 modified energy factor and does not exceed a 4.5 water consumption factor,

(E) \$175 in the case of a top-loading clothes washer manufactured in calendar year 2011 which meets or exceeds a 2.2 modified energy factor and does not exceed a 4.5 water consumption factor, and

(F) \$225 in the case of a clothes washer manufactured in calendar year 2011, 2012, or 2013—

(i) which is a top-loading clothes washer and which meets or exceeds a 2.4 modified energy factor and does not exceed a 4.2 water consumption factor, or

(ii) which is a front-loading clothes washer and which meets or exceeds a 2.8 modified energy factor and does not exceed a 3.5 water consumption factor.

**(3) Refrigerators**

The applicable amount is—

(A) \$50 in the case of a refrigerator which is manufactured in calendar year 2008, and consumes at least 20 percent but not more than 22.9 percent less kilowatt hours per year than the 2001 energy conservation standards,

(B) \$75 in the case of a refrigerator which is manufactured in calendar year 2008 or 2009, and consumes at least 23 percent but no more than 24.9 percent less kilowatt hours per year than the 2001 energy conservation standards,

(C) \$100 in the case of a refrigerator which is manufactured in calendar year 2008, 2009, or 2010, and consumes at least 25 percent but not more than 29.9 percent less kilowatt hours per year than the 2001 energy conservation standards,

(D) \$200 in the case of a refrigerator manufactured in calendar year 2008, 2009, or 2010 and which consumes at least 30 percent less energy than the 2001 energy conservation standards,

(E) \$150 in the case of a refrigerator manufactured in calendar year 2011, 2012, or 2013 which consumes at least 30 percent less energy than the 2001 energy conservation standards, and

(F) \$200 in the case of a refrigerator manufactured in calendar year 2011, 2012, or 2013 which consumes at least 35 percent less energy than the 2001 energy conservation standards.

<sup>1</sup> So in original. Probably should be followed by “a”.