

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 calendar 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 exceeds¹ 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 exceeds¹ 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.

(c) Eligible production

The eligible production in a calendar year with respect to each type of energy efficient appliance is the excess of—

(1) the number of appliances of such type which are produced by the taxpayer in the United States during such calendar year, over

(2) the average number of appliances of such type which were produced by the taxpayer (or any predecessor) in the United States during the preceding 2-calendar year period.

(d) Types of energy efficient appliance

For purposes of this section, the types of energy efficient appliances are—

(1) dishwashers described in subsection (b)(1),

(2) clothes washers described in subsection (b)(2), and

(3) refrigerators described in subsection (b)(3).

(e) Limitations

(1) Aggregate credit amount allowed

The aggregate amount of credit allowed under subsection (a) with respect to a taxpayer for any taxable year shall not exceed \$25,000,000 reduced by the amount of the credit allowed under subsection (a) to the taxpayer (or any predecessor) for all prior taxable years beginning after December 31, 2010.

(2) Amount allowed for certain refrigerators and clothes washers

Refrigerators described in subsection (b)(3)(F) and clothes washers described in subsection (b)(2)(F) shall not be taken into account under paragraph (1).

(3) Limitation based on gross receipts

The credit allowed under subsection (a) with respect to a taxpayer for the taxable year shall not exceed an amount equal to 4 percent of the average annual gross receipts of the taxpayer for the 3 taxable years preceding the taxable year in which the credit is determined.

(4) Gross receipts

For purposes of this subsection, the rules of paragraphs (2) and (3) of section 448(c) shall apply.

(f) Definitions

For purposes of this section—

¹ So in original. Probably should be followed by "a".

(1) Qualified energy efficient appliance

The term “qualified energy efficient appliance” means—

- (A) any dishwasher described in subsection (b)(1),
- (B) any clothes washer described in subsection (b)(2), and
- (C) any refrigerator described in subsection (b)(3).

(2) Dishwasher

The term “dishwasher” means a residential dishwasher subject to the energy conservation standards established by the Department of Energy.

(3) Clothes washer

The term “clothes washer” means a residential model clothes washer, including a commercial residential style coin operated washer.

(4) Top-loading clothes washer

The term “top-loading clothes washer” means a clothes washer which has the clothes container compartment access located on the top of the machine and which operates on a vertical axis.

(5) Refrigerator

The term “refrigerator” means a residential model automatic defrost refrigerator-freezer which has an internal volume of at least 16.5 cubic feet.

(6) Modified energy factor

The term “modified energy factor” means the modified energy factor established by the Department of Energy for compliance with the Federal energy conservation standard.

(7) Produced

The term “produced” includes manufactured.

(8) 2001 energy conservation standard

The term “2001 energy conservation standard” means the energy conservation standards promulgated by the Department of Energy and effective July 1, 2001.

(9) Gallons per cycle

The term “gallons per cycle” means, with respect to a dishwasher, the amount of water, expressed in gallons, required to complete a normal cycle of a dishwasher.

(10) Water consumption factor

The term “water consumption factor” means, with respect to a clothes washer, the quotient of the total weighted per-cycle water consumption divided by the cubic foot (or liter) capacity of the clothes washer.

(g) Special rules

For purposes of this section—

(1) In general

Rules similar to the rules of subsections (c), (d), and (e) of section 52 shall apply.

(2) Controlled group**(A) In general**

All persons treated as a single employer under subsection (a) or (b) of section 52 or

subsection (m) or (o) of section 414 shall be treated as a single producer.

(B) Inclusion of foreign corporations

For purposes of subparagraph (A), in applying subsections (a) and (b) of section 52 to this section, section 1563 shall be applied without regard to subsection (b)(2)(C) thereof.

(3) Verification

No amount shall be allowed as a credit under subsection (a) with respect to which the taxpayer has not submitted such information or certification as the Secretary, in consultation with the Secretary of Energy, determines necessary.

(Added Pub. L. 109-58, title XIII, §1334(a), Aug. 8, 2005, 119 Stat. 1030; amended Pub. L. 110-343, div. B, title III, §305(a)-(e), Oct. 3, 2008, 122 Stat. 3845-3847; Pub. L. 111-312, title VII, §709(a)-(d), Dec. 17, 2010, 124 Stat. 3312, 3313; Pub. L. 112-240, title IV, §409(a), (b), Jan. 2, 2013, 126 Stat. 2342.)

AMENDMENTS

2013—Subsec. (b). Pub. L. 112-240 substituted “2011, 2012, or 2013” for “2011” wherever appearing except for pars. (1)(C) and (2)(E).

2010—Subsec. (b)(1)(C) to (E). Pub. L. 111-312, §709(a), added subpars. (C) to (E).

Subsec. (b)(2)(E), (F). Pub. L. 111-312, §709(b), added subpars. (E) and (F).

Subsec. (b)(3)(E), (F). Pub. L. 111-312, §709(c), added subpars. (E) and (F).

Subsec. (e)(1). Pub. L. 111-312, §709(d)(1), substituted “\$25,000,000” for “\$75,000,000” and “December 31, 2010” for “December 31, 2007”.

Subsec. (e)(2). Pub. L. 111-312, §709(d)(2), substituted “subsection (b)(3)(F)” for “subsection (b)(3)(D)” and “subsection (b)(2)(F)” for “subsection (b)(2)(D)”.

Subsec. (e)(3). Pub. L. 111-312, §709(d)(3), substituted “4 percent” for “2 percent”.

2008—Subsec. (b). Pub. L. 110-343, §305(a), reenacted heading without change and amended text generally. Prior to amendment, subsec. (b) provided applicable credit amounts and energy savings amounts for dishwashers, clothes washers, and refrigerators.

Subsec. (c). Pub. L. 110-343, §305(b)(1), struck out par. (1) designation and heading, substituted “The eligible” for “Except as provided in paragraphs (2), the eligible”, redesignated subpars. (A) and (B) of former par. (1) as pars. (1) and (2), respectively, and realigned margins, and struck out former par. (2) which provided a special rule for eligible production of refrigerators.

Subsec. (c)(2). Pub. L. 110-343, §305(b)(2), substituted “2-calendar year” for “3-calendar year”.

Subsec. (d). Pub. L. 110-343, §305(c), reenacted heading without change and amended text generally. Prior to amendment, text read as follows: “For purposes of this section, the types of energy efficient appliances are—

“(1) dishwashers described in subsection (b)(1)(A),

“(2) clothes washers described in subsection (b)(1)(B),

“(3) refrigerators described in subsection (b)(1)(C)(i),

“(4) refrigerators described in subsection (b)(1)(C)(ii), and

“(5) refrigerators described in subsection (b)(1)(C)(iii).”

Subsec. (e)(1). Pub. L. 110-343, §305(d)(1), reenacted heading without change and amended text generally. Prior to amendment, text read as follows: “The aggregate amount of credit allowed under subsection (a) with respect to a taxpayer for any taxable year shall not exceed \$75,000,000 reduced by the amount of the credit allowed under subsection (a) to the taxpayer (or any predecessor) for all prior taxable years.”

Subsec. (e)(2). Pub. L. 110-343, §305(d)(2), amended heading and text of par. (2) generally. Prior to amendment, text read as follows: “In the case of refrigerators described in subsection (b)(1)(C)(i), the aggregate amount of the credit allowed under subsection (a) with respect to a taxpayer for any taxable year shall not exceed \$20,000,000.”

Subsec. (f)(1). Pub. L. 110-343, §305(e)(1), reenacted heading without change and amended text generally. Prior to amendment, text read as follows: “The term ‘qualified energy efficient appliance’ means—

- “(A) any dishwasher described in subsection (b)(1)(A),
- “(B) any clothes washer described in subsection (b)(1)(B), and
- “(C) any refrigerator described in subsection (b)(1)(C).”

Subsec. (f)(3). Pub. L. 110-343, §305(e)(2), inserted “commercial” after “including a”.

Subsec. (f)(4), (5). Pub. L. 110-343, §305(e)(3), added par. (4) and redesignated former par. (4) as (5). Former par. (5) redesignated (6).

Subsec. (f)(6). Pub. L. 110-343, §305(e)(4), amended heading and text of par. (6) generally. Prior to amendment, text read as follows: “The term ‘EF’ means the energy factor established by the Department of Energy for compliance with the Federal energy conservation standards.”

Pub. L. 110-343, §305(e)(3), redesignated par. (5) as (6). Former par. (6) redesignated (7).

Subsec. (f)(7), (8). Pub. L. 110-343, §305(e)(3), redesignated pars. (6) and (7) as (7) and (8), respectively.

Subsec. (f)(9), (10). Pub. L. 110-343, §305(e)(5), added pars. (9) and (10).

EFFECTIVE DATE OF 2013 AMENDMENT

Pub. L. 112-240, title IV, §409(c), Jan. 2, 2013, 126 Stat. 2342, provided that: “The amendments made by this section [amending this section] shall apply to appliances produced after December 31, 2011.”

EFFECTIVE DATE OF 2010 AMENDMENT

Pub. L. 111-312, title VII, §709(e), Dec. 17, 2010, 124 Stat. 3314, provided that:

“(1) IN GENERAL.—The amendments made by subsections (a), (b), and (c) [amending this section] shall apply to appliances produced after December 31, 2010.

“(2) LIMITATIONS.—The amendments made by subsection (d) [amending this section] shall apply to taxable years beginning after December 31, 2010.”

EFFECTIVE DATE OF 2008 AMENDMENT

Pub. L. 110-343, div. B, title III, §305(f), Oct. 3, 2008, 122 Stat. 3848, provided that: “The amendments made by this section [amending this section] shall apply to appliances produced after December 31, 2007.”

EFFECTIVE DATE

Section applicable to appliances produced after Dec. 31, 2005, see section 1334(d) of Pub. L. 109-58, set out as an Effective Date of 2005 Amendments note under section 38 of this title.

§ 45N. Mine rescue team training credit

(a) Amount of credit

For purposes of section 38, the mine rescue team training credit determined under this section with respect to each qualified mine rescue team employee of an eligible employer for any taxable year is an amount equal to the lesser of—

- (1) 20 percent of the amount paid or incurred by the taxpayer during the taxable year with respect to the training program costs of such qualified mine rescue team employee (including wages of such employee while attending such program), or

- (2) \$10,000.

(b) Qualified mine rescue team employee

For purposes of this section, the term “qualified mine rescue team employee” means with respect to any taxable year any full-time employee of the taxpayer who is—

- (1) a miner eligible for more than 6 months of such taxable year to serve as a mine rescue team member as a result of completing, at a minimum, an initial 20-hour course of instruction as prescribed by the Mine Safety and Health Administration’s Office of Educational Policy and Development, or

- (2) a miner eligible for more than 6 months of such taxable year to serve as a mine rescue team member by virtue of receiving at least 40 hours of refresher training in such instruction.

(c) Eligible employer

For purposes of this section, the term “eligible employer” means any taxpayer which employs individuals as miners in underground mines in the United States.

(d) Wages

For purposes of this section, the term “wages” has the meaning given to such term by subsection (b) of section 3306 (determined without regard to any dollar limitation contained in such section).

(e) Termination

This section shall not apply to taxable years beginning after December 31, 2016.

(Added Pub. L. 109-432, div. A, title IV, §405(a), Dec. 20, 2006, 120 Stat. 2957; amended Pub. L. 110-343, div. C, title III, §310, Oct. 3, 2008, 122 Stat. 3869; Pub. L. 111-312, title VII, §735(a), Dec. 17, 2010, 124 Stat. 3318; Pub. L. 112-240, title III, §307(a), Jan. 2, 2013, 126 Stat. 2329; Pub. L. 113-295, div. A, title I, §117(a), Dec. 19, 2014, 128 Stat. 4015; Pub. L. 114-113, div. Q, title I, §163(a), Dec. 18, 2015, 129 Stat. 3066.)

AMENDMENTS

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

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

2013—Subsec. (e). Pub. L. 112-240 substituted “December 31, 2013” for “December 31, 2011”.

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

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

EFFECTIVE DATE OF 2015 AMENDMENT

Pub. L. 114-113, div. Q, title I, §163(b), Dec. 18, 2015, 129 Stat. 3066, provided that: “The amendment made by this section [amending this section] shall apply to taxable years beginning after December 31, 2014.”

EFFECTIVE DATE OF 2014 AMENDMENT

Pub. L. 113-295, div. A, title I, §117(b), Dec. 19, 2014, 128 Stat. 4015, provided that: “The amendment made by this section [amending this section] shall apply to taxable years beginning after December 31, 2013.”

EFFECTIVE DATE OF 2013 AMENDMENT

Pub. L. 112-240, title III, §307(b), Jan. 2, 2013, 126 Stat. 2329, provided that: “The amendment made by this section [amending this section] shall apply to taxable years beginning after December 31, 2011.”