

Bill Fact Sheet – December 5, 2025 https://legilist.com

Bill page: https://legilist.com/bill/110/s/3228

# S 3228

A bill to amend the Internal Revenue Code of 1986 to allow a credit for green roofs.

Congress: 110 (2007–2009, Ended)

Chamber: Senate
Policy Area: Taxation
Introduced: Jul 8, 2008

Current Status: Read twice and referred to the Committee on Finance.

**Latest Action:** Read twice and referred to the Committee on Finance. (Jul 8, 2008) **Official Text:** https://www.congress.gov/bill/110th-congress/senate-bill/3228

## **Sponsor**

Name: Sen. Smith, Gordon H. [R-OR]

Party: Republican • State: OR • Chamber: Senate

### **Cosponsors** (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Cantwell, Maria [D-WA]	D · WA		Jul 8, 2008

## **Committee Activity**

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jul 8, 2008

# **Subjects & Policy Tags**

#### **Policy Area:**

Taxation

## **Related Bills**

No related bills are listed.

Summary (as of Jul 8, 2008)

Amends the Internal Revenue Code to allow: (1) an 10% energy tax credit for the installation of a qualified green roof; and (2) a residential energy efficient tax credit for 30% of qualified green roof property expenditures up to \$2,000. Defines a "qualified green roof" as any green roof which is at least 40% vegetated. Defines "green roof" as any roof which consists of vegetation and soil, or a growing medium, planted over a waterproofing membrane and its associated components.

#### **Actions Timeline**

- Jul 8, 2008: Introduced in Senate
- Jul 8, 2008: Sponsor introductory remarks on measure. (CR S6443)
- Jul 8, 2008: Read twice and referred to the Committee on Finance.