

HR 6804

Families and Small Business Energy Tax Relief Act of 2008

Congress: 110 (2007–2009, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Aug 1, 2008

Current Status: Referred to the Subcommittee on Energy and Air Quality.

Latest Action: Referred to the Subcommittee on Energy and Air Quality. (Aug 1, 2008)

Official Text: <https://www.congress.gov/bill/110th-congress/house-bill/6804>

Sponsor

Name: Rep. Courtney, Joe [D-CT-2]

Party: Democratic • State: CT • Chamber: House

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Murphy, Christopher [D-CT-5]	D · CT		Aug 1, 2008

Committee Activity

Committee	Chamber	Activity	Date
Education and Workforce Committee	House	Referred To	Aug 1, 2008
Energy and Commerce Committee	House	Referred to	Aug 1, 2008
Ways and Means Committee	House	Referred To	Aug 1, 2008

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
110 S 3561	Related bill	Sep 24, 2008: Read twice and referred to the Committee on Finance.
110 HR 6784	Related bill	Aug 1, 2008: Referred to the House Committee on Ways and Means.
110 HR 6321	Related bill	Jun 19, 2008: Referred to the House Committee on Ways and Means.

Families and Small Business Energy Tax Relief Act of 2008 - Amends the Internal Revenue Code to allow an individual taxpayer an income-based refundable tax credit for the lesser of 50% of such taxpayer's residential energy costs for a taxable year or \$750 (\$1,500 for married taxpayers filing jointly). Defines "residential energy costs" as amounts paid in 2008 or 2009: (1) to any utility for natural gas used in the taxpayer's principal residence during the heating season (September through March); and (2) for heating oil or propane.

Allows a certain small farming or commercial fishing businesses (gross receipts of not more than \$20 million) a tax credit for up to 15% of amounts paid in 2008 or 2009 for gasoline, diesel fuel, heating oil, propane, and natural gas.

Increases and makes permanent the tax credit for nonbusiness energy property expenditures.

Amends the Low-Income Home Energy Assistance Act of 1981 to authorize additional appropriations for outreach activities to inform eligible households of available energy-related assistance and for residential weatherization and repair activities for low-income households.

Actions Timeline

- **Aug 1, 2008:** Introduced in House
- **Aug 1, 2008:** Referred to the Committee on Ways and Means, and in addition to the Committees on Energy and Commerce, and Education and Labor, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.
- **Aug 1, 2008:** Referred to the Subcommittee on Energy and Air Quality.