

## S 1526

Mechanical Insulation Installation Incentive Act of 2011

**Congress:** 112 (2011–2013, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Sep 8, 2011

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Sep 8, 2011)

**Official Text:** <https://www.congress.gov/bill/112th-congress/senate-bill/1526>

### Sponsor

**Name:** Sen. Gillibrand, Kirsten E. [D-NY]

**Party:** Democratic • **State:** NY • **Chamber:** Senate

### Cosponsors (4 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Johanns, Mike [R-NE]	R · NE		Sep 8, 2011
Sen. Rockefeller, John D., IV [D-WV]	D · WV		Feb 16, 2012
Sen. Moran, Jerry [R-KS]	R · KS		Aug 1, 2012
Sen. Brown, Sherrod [D-OH]	D · OH		Aug 2, 2012

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Sep 8, 2011

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

Bill	Relationship	Last Action
112 HR 2866	Identical bill	<b>Sep 8, 2011:</b> Referred to the House Committee on Ways and Means.

Mechanical Insulation Installation Incentive Act of 2011 - Amends the Internal Revenue Code to allow an additional tax deduction for the cost of installing mechanical insulation property. Limits the amount of such deduction to the lesser of 30% or the reduction in energy loss from the installed mechanical insulation property compared to property that meets the minimum requirements of American Society of Heating, Refrigerating and Air-Conditioning Engineers (ASHRAE) standard 90.1-2007. Allows the cost of replacing mechanical insulation property to be treated as a deductible business expense in the current taxable year.

Defines "mechanical insulation property" as insulation materials, facings, and accessory products: (1) placed in service in connection with a mechanical system which is located in the United States and of a character subject to an allowance for depreciation; and (2) utilized for thermal, acoustical, and personnel safety requirements for mechanical piping and equipment, hot and cold applications, and heating, venting and air conditioning applications which can be used in a variety of facilities.

Allows a tax deduction for capital expenditures related to mechanical insulation property.

### **Actions Timeline**

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- **Sep 8, 2011:** Introduced in Senate
- **Sep 8, 2011:** Read twice and referred to the Committee on Finance.