

HR 4165

Mechanical Insulation Installation Incentive Act of 2015

Congress: 114 (2015–2017, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Dec 3, 2015

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (Dec 3, 2015)

Official Text: <https://www.congress.gov/bill/114th-congress/house-bill/4165>

Sponsor

Name: Rep. Dold, Robert J. [R-IL-10]

Party: Republican • **State:** IL • **Chamber:** House

Cosponsors (12 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Sánchez, Linda T. [D-CA-38]	D · CA		Dec 3, 2015
Rep. Duckworth, Tammy [D-IL-8]	D · IL		Dec 17, 2015
Rep. Hanna, Richard L. [R-NY-22]	R · NY		Feb 23, 2016
Rep. Lipinski, Daniel [D-IL-3]	D · IL		Mar 14, 2016
Rep. Walz, Timothy J. [D-MN-1]	D · MN		Apr 13, 2016
Rep. DelBene, Suzan K. [D-WA-1]	D · WA		Apr 19, 2016
Rep. Jeffries, Hakeem S. [D-NY-8]	D · NY		Apr 21, 2016
Rep. Beatty, Joyce [D-OH-3]	D · OH		May 10, 2016
Rep. Garamendi, John [D-CA-3]	D · CA		May 13, 2016
Rep. Richmond, Cedric L. [D-LA-2]	D · LA		May 13, 2016
Rep. Nolan, Richard M. [D-MN-8]	D · MN		Jul 6, 2016
Rep. Foster, Bill [D-IL-11]	D · IL		Jul 13, 2016

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Dec 3, 2015

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Mechanical Insulation Installation Incentive Act of 2015

This bill amends the Internal Revenue Code to allow an additional tax deduction for the cost of installing mechanical insulation property. The bill: (1) 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; and (2) allows the cost of replacing mechanical insulation property to be treated as a deductible business expense in the current taxable year.

The bill 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 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.

The bill also allows a tax deduction for capital expenditures related to mechanical insulation property.

Actions Timeline

- **Dec 3, 2015:** Introduced in House
- **Dec 3, 2015:** Referred to the House Committee on Ways and Means.