

HR 6376

To amend the Internal Revenue Code of 1986 to modify the energy efficient commercial buildings deduction, and for other purposes.

Congress: 114 (2015–2017, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Nov 17, 2016

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

Latest Action: Referred to the House Committee on Ways and Means. (Nov 17, 2016)

Official Text: <https://www.congress.gov/bill/114th-congress/house-bill/6376>

Sponsor

Name: Rep. Reichert, David G. [R-WA-8]

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

Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Blumenauer, Earl [D-OR-3]	D · OR		Nov 17, 2016
Rep. Reed, Tom [R-NY-23]	R · NY		Nov 17, 2016
Rep. Van Hollen, Chris [D-MD-8]	D · MD		Nov 17, 2016

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Nov 17, 2016

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Nov 17, 2016)

This bill amends the Internal Revenue Code, with respect to the deduction for energy efficient commercial buildings, to: (1) permit 501(c)(3) tax-exempt organizations and Indian tribal governments to allocate the deduction to the person primarily responsible for designing the property in lieu of the owner of the property, (2) allow partnerships and S corporations to receive the full benefit of a deduction allocated at the partner or shareholder level, and (3) exempt property placed in service in a qualified low-income building from the requirement to reduce the basis of the property by the amount of the deduction.

Actions Timeline

- **Nov 17, 2016:** Introduced in House
- **Nov 17, 2016:** Referred to the House Committee on Ways and Means.