

## HR 3349

Mechanical Insulation Installation Incentive Act of 2017

**Congress:** 115 (2017–2019, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jul 20, 2017

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Jul 20, 2017)

**Official Text:** <https://www.congress.gov/bill/115th-congress/house-bill/3349>

### Sponsor

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**Name:** Rep. Sánchez, Linda T. [D-CA-38]

**Party:** Democratic • **State:** CA • **Chamber:** House

## Cosponsors (29 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Meehan, Patrick [R-PA-7]	R · PA		Jul 20, 2017
Rep. Reed, Tom [R-NY-23]	R · NY		Jul 20, 2017
Rep. Ryan, Tim [D-OH-13]	D · OH		Jul 20, 2017
Rep. DelBene, Suzan K. [D-WA-1]	D · WA		Sep 25, 2017
Rep. Pocan, Mark [D-WI-2]	D · WI		Sep 27, 2017
Rep. Blumenauer, Earl [D-OR-3]	D · OR		Oct 11, 2017
Rep. Peters, Scott H. [D-CA-52]	D · CA		Oct 11, 2017
Rep. Davis, Rodney [R-IL-13]	R · IL		Oct 25, 2017
Rep. Brownley, Julia [D-CA-26]	D · CA		Nov 3, 2017
Rep. Krishnamoorthi, Raja [D-IL-8]	D · IL		Nov 3, 2017
Rep. Norcross, Donald [D-NJ-1]	D · NJ		Nov 16, 2017
Rep. Crowley, Joseph [D-NY-14]	D · NY		Nov 29, 2017
Rep. Katko, John [R-NY-24]	R · NY		Nov 29, 2017
Rep. Pascrell, Bill, Jr. [D-NJ-9]	D · NJ		Dec 19, 2017
Rep. McKinley, David B. [R-WV-1]	R · WV		Jan 8, 2018
Rep. Richmond, Cedric L. [D-LA-2]	D · LA		Jan 8, 2018
Rep. Gutierrez, Luis V. [D-IL-4]	D · IL		Feb 14, 2018
Rep. Lipinski, Daniel [D-IL-3]	D · IL		Feb 14, 2018
Rep. Fitzpatrick, Brian K. [R-PA-8]	R · PA		Feb 27, 2018
Rep. Cartwright, Matt [D-PA-17]	D · PA		Mar 7, 2018
Rep. Gottheimer, Josh [D-NJ-5]	D · NJ		Mar 19, 2018
Rep. Higgins, Brian [D-NY-26]	D · NY		Mar 19, 2018
Rep. Nolan, Richard M. [D-MN-8]	D · MN		Apr 25, 2018
Rep. Ellison, Keith [D-MN-5]	D · MN		Jun 1, 2018
Rep. LoBiondo, Frank A. [R-NJ-2]	R · NJ		Jun 14, 2018
Rep. Kelly, Robin L. [D-IL-2]	D · IL		Jul 24, 2018
Rep. Kildee, Daniel T. [D-MI-5]	D · MI		Jul 27, 2018
Rep. Schneider, Bradley Scott [D-IL-10]	D · IL		Sep 5, 2018
Rep. Tonko, Paul [D-NY-20]	D · NY		Sep 25, 2018

## Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jul 20, 2017

## Subjects & Policy Tags

### Policy Area:

Taxation

## Related Bills

*No related bills are listed.*

## **Mechanical Insulation Installation Incentive Act of 2017**

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% of the cost 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 mechanical insulation property that is placed in service to replace 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**

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- **Jul 20, 2017:** Introduced in House
- **Jul 20, 2017:** Referred to the House Committee on Ways and Means.