

## HR 3507

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

**Congress:** 115 (2017–2019, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jul 27, 2017

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Jul 27, 2017)

**Official Text:** <https://www.congress.gov/bill/115th-congress/house-bill/3507>

### Sponsor

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

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

### Cosponsors (5 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Blumenauer, Earl [D-OR-3]	D · OR		Jul 27, 2017
Rep. Reed, Tom [R-NY-23]	R · NY		Jul 27, 2017
Rep. Brownley, Julia [D-CA-26]	D · CA		Sep 7, 2017
Rep. Kilmer, Derek [D-WA-6]	D · WA		Oct 31, 2017
Rep. Yarmuth, John A. [D-KY-3]	D · KY		Nov 2, 2017

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jul 27, 2017

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

## Summary (as of Jul 27, 2017)

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This bill amends the Internal Revenue Code, with respect to the deduction for energy efficient commercial buildings, to: (1) make the deduction permanent, (2) 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, (3) allow partnerships and S corporations to receive the full benefit of a deduction allocated at the partner or shareholder level, and (4) 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

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- **Jul 27, 2017:** Introduced in House
- **Jul 27, 2017:** Referred to the House Committee on Ways and Means.