

HR 1987

Mechanical Insulation Installation Incentive Act of 2019

Congress: 116 (2019–2021, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Mar 28, 2019

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

Latest Action: Referred to the House Committee on Ways and Means. (Mar 28, 2019)

Official Text: <https://www.congress.gov/bill/116th-congress/house-bill/1987>

Sponsor

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

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

Cosponsors (23 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Reed, Tom [R-NY-23]	R · NY		Mar 28, 2019
Rep. Fitzpatrick, Brian K. [R-PA-1]	R · PA		Apr 4, 2019
Rep. Craig, Angie [D-MN-2]	D · MN		May 1, 2019
Rep. Suozzi, Thomas R. [D-NY-3]	D · NY		May 1, 2019
Rep. Wild, Susan [D-PA-7]	D · PA		May 1, 2019
Rep. King, Peter T. [R-NY-2]	R · NY		Jun 6, 2019
Rep. Rush, Bobby L. [D-IL-1]	D · IL		Jun 6, 2019
Rep. Tonko, Paul [D-NY-20]	D · NY		Jul 11, 2019
Rep. Brindisi, Anthony [D-NY-22]	D · NY		Jul 24, 2019
Rep. Bacon, Don [R-NE-2]	R · NE		Sep 11, 2019
Rep. Smith, Christopher H. [R-NJ-4]	R · NJ		Oct 4, 2019
Rep. Engel, Eliot L. [D-NY-16]	D · NY		Oct 16, 2019
Rep. DelBene, Suzan K. [D-WA-1]	D · WA		Oct 21, 2019
Rep. Cartwright, Matt [D-PA-8]	D · PA		Nov 20, 2019
Rep. Kim, Andy [D-NJ-3]	D · NJ		Dec 5, 2019
Rep. Lipinski, Daniel [D-IL-3]	D · IL		Dec 9, 2019
Rep. Foster, Bill [D-IL-11]	D · IL		Dec 18, 2019
Rep. Watson Coleman, Bonnie [D-NJ-12]	D · NJ		Dec 19, 2019
Rep. Schakowsky, Janice D. [D-IL-9]	D · IL		Jan 9, 2020
Rep. McKinley, David B. [R-WV-1]	R · WV		Jan 15, 2020
Rep. Gottheimer, Josh [D-NJ-5]	D · NJ		Jan 30, 2020
Rep. Stauber, Pete [R-MN-8]	R · MN		Jan 30, 2020
Rep. Van Drew, Jefferson [R-NJ-2]	R · NJ		Mar 11, 2020

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Mar 28, 2019

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Mar 28, 2019)

Mechanical Insulation Installation Incentive Act of 2019

This bill allows an additional tax deduction for a portion of the cost of installing mechanical insulation property. The bill limits the amount of such deduction to the lesser of (1) 30% of the cost, or (2) 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. The bill 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

- **Mar 28, 2019:** Introduced in House
- **Mar 28, 2019:** Referred to the House Committee on Ways and Means.