

HR 615

To amend the Internal Revenue Code of 1986 to establish a refundable tax credit for individuals for amounts paid for gas and electricity for primary residences.

Congress: 119 (2025–2027, Current)

Chamber: House

Policy Area: Taxation

Introduced: Jan 22, 2025

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

Latest Action: Referred to the House Committee on Ways and Means. (Jan 22, 2025)

Official Text: <https://www.congress.gov/bill/119th-congress/house-bill/615>

Sponsor

Name: Rep. Gottheimer, Josh [D-NJ-5]

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

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jan 22, 2025

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

This bill establishes a refundable tax credit of up to \$350 for qualified energy costs, subject to limitations.

Under the bill, *qualified energy costs* are defined as amounts paid by an individual to (1) a utility for gas or electric service to a principal residence, or (2) a landlord for gas or electric service provided by a utility if such amounts are included in the rent for leased property used as the individual's primary residence.

The bill requires a landlord to report the portion of rent attributable to gas and electric service to the Internal Revenue Service and the tenant by the end of January each year.

Under the bill, an individual with a modified adjusted gross income (MAGI) in excess of \$200,000 (or \$400,000 for a joint filer) may not claim the tax credit for qualified energy costs. Under the bill, MAGI is the taxpayer's adjusted gross income increased by amounts excluded from gross income for

- foreign housing costs;
- foreign earned income; and
- income sourced to or effectively connected with a trade or business in Puerto Rico, Guam, American Samoa, or the Northern Mariana Islands.

Finally, the tax credit for qualified energy costs may not be claimed by an individual who may be claimed as a dependent by someone else or if another tax credit or tax deduction is claimed for the same costs.

Actions Timeline

- **Jan 22, 2025:** Introduced in House
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