

## HR 948

### SAFE HOME Act

**Congress:** 119 (2025–2027, Current)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Feb 4, 2025

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Feb 4, 2025)

**Official Text:** <https://www.congress.gov/bill/119th-congress/house-bill/948>

### Sponsor

**Name:** Rep. Kiley, Kevin [R-CA-3]

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

### Cosponsors

No cosponsors are listed for this bill.

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Feb 4, 2025

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

No related bills are listed.

## **Supporting Affordable Fire Emergency Hardening through Optimized Mitigation Efforts Act or the SAFE HOME Act**

This bill establishes a new refundable tax credit (through 2032) for costs incurred by an individual to improve the fire resistance of a primary residence. (Certain requirements and limitations apply.)

The amount of the tax credit is 25% of unreimbursed qualified wildfire mitigation expenses up to \$25,000. The tax credit begins to phase out for individuals with an adjusted gross income exceeding \$200,000, such that the tax credit is completely phased out for individuals with an adjusted gross income of \$300,000 or more.

Wildfire mitigation expenses that qualify for the tax credit include

- property to improve the fire-resistance of a roof;
- installation of ignition-resistant property (e.g., sheathing, flashing, roof and attic vents, or certain exterior elements) or structure-specific water hydration systems;
- services or equipment to create a buffer around the residence or to replace flammable vegetation with less flammable vegetation;
- services or equipment for certain fire maintenance procedures; and
- services or equipment to prevent smoke inhalation (e.g., air filters).

Further, such expenses must be incurred with respect to a primary residence located (1) in the United States; and (2) in an area that, due to a wildfire, received a federal disaster declaration within the prior 10 years or that is adjacent to such area, that received certain hazard mitigation assistance in the tax year or the prior 10 years, or that is a community disaster resilience zone (or received such designation for any tax year).

### **Actions Timeline**

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- **Feb 4, 2025:** Introduced in House
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