

AMENDMENT TO H.R. 1
OFFERED BY MRS. GONZÁLEZ-COLÓN OF PUERTO
RICO

At the end of division A, add the following:

1 **SEC. 10017. RESIDENTIAL CLEAN ENERGY CREDIT MADE**
2 **REFUNDABLE; INSTALLER REQUIREMENTS;**
3 **TREATMENT OF CERTAIN POSSESSIONS.**

4 (a) IN GENERAL.—Section 25D of the Internal Rev-
5 enue Code of 1986 is amended by redesignating subsection
6 (h) as subsection (k) and by inserting after subsection (g)
7 the following new subsections:

8 “(h) CREDIT MADE REFUNDABLE FOR TAXABLE
9 YEARS AFTER 2023.—In the case of any taxable year be-
10 ginning after December 31, 2023, the credit allowed under
11 subsection (a) (excluding any credit carried forward from
12 a previous taxable year) shall be treated as a credit al-
13 lowed under subpart C (and not allowed under this sub-
14 part).

15 “(i) REQUIREMENT FOR QUALIFIED INSTALLER.—

16 “(1) IN GENERAL.—No credit shall be allowed
17 under this section with respect to any property de-
18 scribed in subsection (a) placed in service after De-
19 cember 31, 2023 unless—

1 “(A) such property is installed by a quali-
2 fied installer, and

3 “(B) the taxpayer includes the qualified in-
4 stallation identification number described in
5 paragraph (3) on the return of tax for the tax-
6 able year.

7 “(2) QUALIFIED INSTALLER.—

8 “(A) IN GENERAL.—For purposes of this
9 section, the term ‘qualified installer’ means an
10 installer who enters into an agreement with the
11 Secretary which provides that such installer
12 will, with respect to expenditures described in
13 subsection (a) in connection with the residence
14 of a taxpayer—

15 “(i) provide the taxpayer with a quali-
16 fied installation identification number and
17 a written receipt of the purchase and in-
18 stallation of such property in a manner
19 prescribed by the Secretary, and

20 “(ii) make periodic written reports to
21 the Secretary (in such manner as the Sec-
22 retary may provide) of installation identi-
23 fication numbers assigned by the installer
24 corresponding to such expenditures, includ-

1 ing such information as the Secretary may
2 require with respect to such expenditures.

3 “(B) INSTALLER DEEMED TO MEET RE-
4 QUIREMENT.—For purposes of subparagraph
5 (A), to the extent provided by the Secretary, an
6 installer may be deemed to meet the require-
7 ment under clause (ii) of such subparagraph on
8 the basis of information available to the Sec-
9 retary which the Secretary determines is rea-
10 sonably reliable for purposes of determining the
11 amount of qualified expenditures under sub-
12 section (a) made by a taxpayer in connection
13 with a residence of such taxpayer.

14 “(3) QUALIFIED INSTALLATION IDENTIFICA-
15 TION NUMBER.—For purposes of this section, the
16 term ‘qualified installation identification number’
17 means a unique identification number with respect
18 to expenditures described in subsection (a) in con-
19 nection with a residence of a taxpayer that is in-
20 stalled by a qualified installer.

21 “(4) REGISTRATION.—The Secretary may re-
22 quire such information or registration of a qualified
23 installer as the Secretary deems necessary or appro-
24 priate for purposes of preventing duplication, fraud,
25 or improper claims with respect to property de-

1 scribed in subsection (a). Under regulations or other
2 guidance prescribed by the Secretary, the registra-
3 tion of any person under this section may be denied,
4 revoked, or suspended if the Secretary determines
5 that such denial, revocation, or suspension is nec-
6 essary to prevent duplication, fraud, or improper
7 claims with respect to property described in sub-
8 section (a).

9 “(j) TREATMENT OF CERTAIN POSSESSIONS.—

10 “(1) PAYMENTS TO POSSESSIONS WITH MIRROR
11 CODE TAX SYSTEMS.—The Secretary shall pay to
12 each possession of the United States which has a
13 mirror code tax system amounts equal to the loss (if
14 any) to that possession by reason of the application
15 of the provisions of this section. Such amounts shall
16 be determined by the Secretary based on information
17 provided by the government of the respective posses-
18 sion.

19 “(2) PAYMENTS TO OTHER POSSESSIONS.—The
20 Secretary shall pay to each possession of the United
21 States which does not have a mirror code tax system
22 amounts estimated by the Secretary as being equal
23 to the aggregate benefits (if any) that would have
24 been provided to residents of such possession by rea-
25 son of the provisions of this section if a mirror code

1 tax system had been in effect in such possession.
2 The preceding sentence shall not apply unless the re-
3 spective possession has a plan which has been ap-
4 proved by the Secretary under which such possession
5 will promptly distribute such payments to its resi-
6 dents.

7 “(3) MIRROR CODE TAX SYSTEM; TREATMENT
8 OF PAYMENTS.—Rules similar to the rules of para-
9 graphs (3), (4), and (5) of section 21(h) shall apply
10 for purposes of this section.”

11 (b) EFFECTIVE DATE.—The amendments made by
12 this section shall apply to expenditures made after Decem-
13 ber 31, 2022.

