

**AMENDMENT TO  
RULES COMMITTEE PRINT 115-39  
OFFERED BY MR. POLIS OF COLORADO**

At the end, add the following:

**1 TITLE VI—SOLAR EDGE ACT**

**2 SEC. 6001. SHORT TITLE.**

3 This title may be cited as the “Solar Expansion of  
4 Distributed Generation Exponentially Act” or the “Solar  
5 EDGE Act”.

**6 SEC. 6002. TWO-YEAR INCREASE FOR CERTAIN SOLAR  
7 PROPERTY EXPENDITURES.**

8 (a) IN GENERAL.—Subsection (e) of section 25D of  
9 the Internal Revenue Code of 1986 is amended by adding  
10 at the end the following new paragraph:

11 “(9) TWO-YEAR INCREASE FOR CERTAIN SOLAR  
12 PROPERTY EXPENDITURES.—In the case of qualified  
13 solar electric property expenditures for taxable years  
14 beginning during 2018 or 2019 with respect to prop-  
15 erty which has a nameplate capacity of less than 20  
16 kilowatts (or thermal energy equivalent), subsection  
17 (a)(1) shall be applied by substituting ‘50 percent’  
18 for ‘the applicable percentage’.”

1 (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 2017.

4 **SEC. 6003. TWO-YEAR INCREASE FOR CERTAIN SOLAR**  
5 **PROPERTY.**

6 (a) IN GENERAL.—Subsection (c) of section 48 of the  
7 Internal Revenue Code of 1986, as amended by the pre-  
8 ceding provisions of this Act, is amended by adding at the  
9 end the following new paragraph:

10 “(6) TWO-YEAR INCREASE FOR CERTAIN SOLAR  
11 PROPERTY.—In the case of property—

12 “(A) described in subsection (a)(3)(A)(i),

13 “(B) the construction of which begins dur-  
14 ing 2018 or 2019, and

15 “(C) which has a nameplate capacity of  
16 less than 20 kilowatts (or thermal energy equiv-  
17 alent),

18 the energy percentage shall be 50 percent.”.

19 (b) EFFECTIVE DATE.—The amendment made by  
20 this section shall apply to property construction of which  
21 begins after December 31, 2017.

