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

At the end, add the following:

TITLE VI—SOLAR EDGE ACT

SEC. 6001. SHORT TITLE.

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

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

(a) In general.—Subsection (e) of section 25D of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

“(9) TWO-YEAR INCREASE FOR CERTAIN SOLAR PROPERTY EXPENDITURES.—In the case of qualified solar electric property expenditures for taxable years beginning during 2018 or 2019 with respect to property which has a nameplate capacity of less than 20 kilowatts (or thermal energy equivalent), subsection (a)(1) shall be applied by substituting ‘50 percent’ for ‘the applicable percentage’.”.
(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to taxable years beginning after December 31, 2017.

SEC. 6003. TWO-YEAR INCREASE FOR CERTAIN SOLAR PROPERTY.

(a) **IN GENERAL.**—Subsection (c) of section 48 of the Internal Revenue Code of 1986, as amended by the preceding provisions of this Act, is amended by adding at the end the following new paragraph:

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

"(A) described in subsection (a)(3)(A)(i),

"(B) the construction of which begins during 2018 or 2019, and

"(C) which has a nameplate capacity of less than 20 kilowatts (or thermal energy equivalent),

the energy percentage shall be 50 percent.”.
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(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to property construction of which begins after December 31, 2017.