

119TH CONGRESS
1ST SESSION

H. R. 3325

To amend the Internal Revenue Code of 1986 to treat energy efficient kegs as efficient commercial building property for purposes of the energy efficient commercial buildings deduction.

IN THE HOUSE OF REPRESENTATIVES

MAY 13, 2025

Mr. LAHOOD (for himself, Mr. HORSFORD, Ms. TENNEY, and Ms. DELBENE) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to treat energy efficient kegs as efficient commercial building property for purposes of the energy efficient commercial buildings deduction.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Creating Hospitality
5 Economic Enhancement for Restaurants and Servers Act”
6 or the “CHEERS Act”.

1 **SEC. 2. ENERGY EFFICIENT KEG PROPERTY.**

2 (a) IN GENERAL.—Section 179D(d) of the Internal
3 Revenue Code of 1986 is amended by inserting after para-
4 graph (5) the following new paragraph:

5 “(6) QUALIFIED ENERGY-EFFICIENT DRAFT
6 PROPERTY.—

7 “(A) IN GENERAL.—Notwithstanding sub-
8 section (c)(1)(D), for purposes of this section,
9 qualified energy-efficient draft property shall be
10 treated as energy efficient commercial building
11 property.

12 “(B) QUALIFIED ENERGY-EFFICIENT
13 DRAFT PROPERTY DEFINED.—For purposes of
14 this paragraph, the term ‘qualified energy-effi-
15 cient draft property’ means property—

16 “(i) which meets the requirements of
17 paragraphs (A) and (B)(i) of paragraph
18 (1) of subsection (c),

19 “(ii) which is principally used in the
20 conduct of a trade or business of operating
21 a restaurant, bar, or entertainment venue,
22 and

23 “(iii) which is a stainless steel or alu-
24 minum container or related commercial tap
25 equipment used for the distribution and
26 sale of alcohol.

1 “(C) REGULATIONS.—The Secretary shall
2 issue such regulations or other guidance as may
3 be necessary or appropriate to carry out the
4 purposes of this paragraph, including regula-
5 tions providing for the appropriate treatment of
6 taxpayers that rent or lease qualified energy ef-
7 ficient draft property to further such pur-
8 poses.”.

9 (b) EFFECTIVE DATE.—The amendment made by
10 this section shall apply to property placed in service after
11 December 31, 2024.

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