

119TH CONGRESS  
1ST SESSION

# H. R. 615

To amend the Internal Revenue Code of 1986 to establish a refundable tax credit for individuals for amounts paid for gas and electricity for primary residences.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 22, 2025

Mr. GOTTHEIMER introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to establish a refundable tax credit for individuals for amounts paid for gas and electricity for primary residences.

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. ELECTRICITY AND GAS CREDIT.**

4 (a) IN GENERAL.—Subpart C of part IV of sub-  
5 chapter A of chapter 1 of the Internal Revenue Code of  
6 1986 is amended by inserting after section 36B the fol-  
7 lowing new section:

1 **“SEC. 36D. ELECTRICITY AND GAS CREDIT.**

2       “(a) ALLOWANCE OF CREDIT.—In the case of an in-  
3 dividual, there shall be allowed as a credit against the tax  
4 imposed by this subtitle an amount equal to so much of  
5 the qualified energy costs of such individual as do not ex-  
6 ceed \$350 for the taxable year.

7       “(b) QUALIFIED ENERGY COSTS.—

8               “(1) IN GENERAL.—For purposes of this sec-  
9 tion, the term ‘qualified energy costs’ means  
10 amounts paid or incurred by the individual—

11                       “(A) to a utility for gas and electric service  
12                       at the principal residence of such individual, or

13                       “(B) to a person from whom such indi-  
14 vidual leases such individual’s primary resi-  
15 dence for gas and electric service from a utility  
16 if such costs are included in the rent of such in-  
17 dividual.

18               “(2) UTILITY.—For purposes of this sub-  
19 section, the term ‘utility’ has the meaning given  
20 such term in section 48(a)(8)(D).

21       “(c) PRINCIPAL RESIDENCE.—For purposes of this  
22 section, the term ‘principal residence’ has the same mean-  
23 ing as when used in section 121.

24       “(d) INCOME LIMITATION.—

25               “(1) IN GENERAL.—In the case of any indi-  
26 vidual whose modified adjusted gross income for the

1 taxable year exceeds the following amounts, the  
2 amount of the credit determined under subsection  
3 (a) shall be zero.

4 “(A) In the case of a joint return,  
5 \$400,000.

6 “(B) In the case of any other individual,  
7 \$200,000.

8 “(2) MODIFIED ADJUSTED GROSS INCOME.—  
9 For purposes of paragraph (1), the term ‘modified  
10 adjusted gross income’ means the adjusted gross in-  
11 come of the taxpayer for the taxable year increased  
12 by any amount excluded from gross income under  
13 section 911, 931, or 933.

14 “(e) DENIAL OF DOUBLE BENEFIT.—No credit shall  
15 be allowed under subsection (a) for any expense for which  
16 a deduction or credit is allowed under any other provision  
17 of this chapter.

18 “(f) DENIAL OF CREDIT TO DEPENDENTS.—No  
19 credit shall be allowed under this section to any individual  
20 with respect to whom a deduction under section 151 is  
21 allowable to another taxpayer for a taxable year beginning  
22 in the calendar year in which such individual’s taxable  
23 year begins.

24 “(g) REPORTING.—In the case of any person who  
25 leases the principal residence of another individual to such

1 individual and includes the cost of electricity or gas in rent  
2 paid under such lease, such person shall provide to the  
3 Secretary and to the individual, not later than January  
4 31st of each calendar year, a receipt for the portion of  
5 the rent for the preceding calendar year properly attrib-  
6 utable to such individual's electric and gas service for such  
7 preceding calendar year.”.

8 (b) CONFORMING AMENDMENTS.—

9 (1) Section 6211(b)(4)(A) of the Internal Rev-  
10 enue Code of 1986 is amended by inserting “, 36D”  
11 after “36B”.

12 (2) Section 1324(b)(2) of title 31, United  
13 States Code, is amended by inserting “, 36D” after  
14 “, 36B”.

15 (3) The table of sections for subpart C of part  
16 IV of subchapter A of chapter 1 of the Internal Rev-  
17 enue Code of 1986 is amended by inserting after the  
18 item relating to section 36B the following new item:

“Sec. 36D. Electricity and gas credit.”.

19 (c) EFFECTIVE DATE.—The amendments made by  
20 this section shall apply to amounts paid or incurred after  
21 the date of the enactment of this Act.

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