

119TH CONGRESS
1ST SESSION

H. R. 616

To amend the Internal Revenue Code of 1986 to double the dollar limitation for the energy efficient home improvement credit with respect to heat pumps, heat pump water heaters, biomass stoves, and boilers.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 22, 2025

Mr. GOTTHEIMER 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 double the dollar limitation for the energy efficient home improvement credit with respect to heat pumps, heat pump water heaters, biomass stoves, and boilers.

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. INCREASED LIMITATION FOR HEAT PUMP AND**
4 **HEAT PUMP WATER HEATERS; BIOMASS**
5 **STOVES AND BOILERS.**

6 (a) IN GENERAL.—Section 25C(b)(5) of the Internal
7 Revenue Code of 1986 is amended by striking “\$2,000”
8 and inserting “\$4,000”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to taxable years beginning after
3 December 31, 2024.

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