

119TH CONGRESS
1ST SESSION

H. R. 6758

To amend the Internal Revenue Code of 1986 to establish a refundable tax credit for residential energy expenditures.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 16, 2025

Mrs. McIVER (for herself, Ms. NORTON, Ms. TLAIB, Ms. PETTERSEN, Ms. LEE of Pennsylvania, Mr. GOLDMAN of New York, Mrs. WATSON COLEMAN, and Mr. CARSON) 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 establish a refundable tax credit for residential energy expenditures.

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 “Utility Price Lift In
5 Flux and Transition Act” or the “UPLIFT Act”.

6 **SEC. 2. RESIDENTIAL ENERGY EXPENDITURES CREDIT.**

7 (a) IN GENERAL.—Subpart C of part IV of sub-
8 chapter A of chapter 1 of the Internal Revenue Code of

1 1986 is amended by inserting after section 36 the fol-
2 lowing new section:

3 **“SEC. 36A. RESIDENTIAL ENERGY EXPENDITURES CREDIT.**

4 “(a) ALLOWANCE OF CREDIT.—In the case of an in-
5 dividual, there shall be allowed as a credit against the tax
6 imposed by this subtitle for an applicable taxable year an
7 amount equal to the residential energy expenditures of the
8 taxpayer for such taxable year.

9 “(b) LIMITATION.—The credit allowed under this sec-
10 tion with respect to any taxpayer for any taxable year shall
11 not exceed \$1,200 (\$2,400 in the case of a joint return
12 or a head of household (as defined in section 2(b))).

13 “(c) APPLICABLE TAXABLE YEAR.—For purposes of
14 this section—

15 “(1) IN GENERAL.—The term ‘applicable tax-
16 able year’ means any taxable year if—

17 “(A) the average of the PCE for the 12-
18 month period ending on December 31 of such
19 taxable year, exceeds

20 “(B) 102 percent of the average of the
21 PCE for the 12-month period immediately pre-
22 ceding the period described in subparagraph
23 (A).

24 “(2) PCE.—The term ‘PCE’ means the implicit
25 price deflator for personal consumption expenditures

1 (as published by the Bureau of Economic Analysis
2 of the Department of Commerce).

3 “(d) RESIDENTIAL ENERGY EXPENDITURES.—The
4 term ‘residential energy expenditures’ means expendi-
5 tures—

6 “(1) made by the taxpayer for electricity, nat-
7 ural gas, or propane, and

8 “(2) used on, or in connection with, a dwelling
9 unit—

10 “(A) located in the United States,

11 “(B) owned or rented by the taxpayer, and

12 “(C) used by the taxpayer as the tax-
13 payer’s principal residence (within the meaning
14 of section 121).

15 “(e) PHASEOUT BASED ON MODIFIED ADJUSTED
16 GROSS INCOME.—

17 “(1) IN GENERAL.—The amount of the credit
18 otherwise allowed under this section shall be reduced
19 by the amount which bears the same ratio to such
20 amount (determined without regard to this sub-
21 section) as—

22 “(A) the excess (if any) of—

23 “(i) the taxpayer’s modified adjusted
24 gross income, over

1 “(ii) \$75,000 (\$150,000 in the case of
2 a joint return or a head of household (as
3 defined in section 2(b))), bears to

4 “(B) \$25,000 (\$50,000 in the case of a
5 joint return or a head of household (as defined
6 in section 2(b))).

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

13 “(f) COORDINATION OF CREDIT WITH CERTAIN PRO-
14 GRAMS.—

15 “(1) ENERGY ASSISTANCE PROGRAMS.—An
16 amount shall not fail to be treated as a residential
17 energy expenditure of the taxpayer merely because
18 such expenditure is reimbursed to, or paid on behalf
19 of, such taxpayer under any Federal, State, local, or
20 Tribal energy assistance program.

21 “(2) MEANS-TESTED PROGRAMS.—For pur-
22 poses of any Federal means-tested program, any re-
23 fund made to an individual (or the spouse of an in-
24 dividual) by reason of this section shall not be treat-
25 ed as income (and shall not be taken into account

1 in determining resources for the month of its receipt
2 and the following month).

3 “(g) REGULATIONS.—The Secretary, in coordination
4 with the Commissioner of the Bureau of Labor Statistics,
5 shall prescribe such regulations or other guidance as may
6 be necessary or appropriate to carry out the purposes of
7 this section.”.

8 (b) CLERICAL AMENDMENTS.—

9 (1) Section 6211(b)(4)(A) of such Code is
10 amended by inserting “36A,” after “36,”.

11 (2) The table of sections for subpart C of part
12 IV of subchapter A of chapter 1 of such Code is
13 amended by inserting after the item relating to sec-
14 tion 36 the following new item:

“Sec. 36A. Residential energy expenditures credit.”.

15 (c) EFFECTIVE DATE.—The amendments made by
16 this section shall apply to taxable years beginning after
17 December 31, 2025.

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