

119TH CONGRESS  
2D SESSION

# H. R. 7460

To amend the Internal Revenue Code of 1986 to provide a tax credit for certain indoor air quality assessments and improvements, and for other purposes.

---

## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 10, 2026

Mr. BEYER (for himself and Mr. FITZPATRICK) 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 provide a tax credit for certain indoor air quality assessments and improvements, and for other purposes.

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 “Airborne Act of 2026”.

5 **SEC. 2. INDOOR AIR QUALITY CREDIT.**

6 (a) IN GENERAL.—Subpart D of part IV of sub-  
7 chapter A of chapter 1 of the Internal Revenue Code of  
8 1986 is amended by adding at the end the following new  
9 section:

1 **“SEC. 45BB. INDOOR AIR QUALITY CREDIT.**

2 “(a) ALLOWANCE OF CREDIT.—

3 “(1) IN GENERAL.—For purposes of section 38,  
4 the indoor air quality credit determined under this  
5 section for the taxable year is an amount equal to  
6 the sum of—

7 “(A) the applicable amount with respect to  
8 a qualified indoor air quality assessment of a  
9 qualifying property during such taxable year,  
10 plus

11 “(B) the applicable amount with respect to  
12 any qualified air cleaning system upgrade or  
13 qualified HVAC upgrade placed in service at  
14 such qualifying property during such taxable  
15 year.

16 “(2) APPLICABLE AMOUNT.—

17 “(A) IN GENERAL.—For purposes of para-  
18 graph (1), the applicable amount is—

19 “(i) in the case of a qualified indoor  
20 air quality assessment, \$1 per square foot  
21 of property affected by such assessment,

22 “(ii) in the case of a qualified air  
23 cleaning system upgrade, \$5 per square  
24 foot of property affected by such upgrade,  
25 and

1 “(iii) in the case of a qualified HVAC  
2 upgrade, \$50 per square foot of property  
3 affected by such upgrade.

4 “(B) INCREASED CREDIT FOR CERTAIN  
5 UPGRADES.—

6 “(i) IN GENERAL.—In the case of a  
7 qualified air cleaning system upgrade or  
8 qualified HVAC upgrade installation that  
9 meets the prevailing wage requirements of  
10 clause (ii) and the apprenticeship require-  
11 ments of clause (iii), subparagraph (A)  
12 shall be applied—

13 “(I) in clause (ii), by substituting  
14 ‘\$25’ for ‘\$5’, and

15 “(II) in clause (iii), by sub-  
16 stituting ‘\$250’ for ‘\$50’.

17 “(ii) PREVAILING WAGE AND APPREN-  
18 TICESHIP REQUIREMENTS.—Rules similar  
19 to the rules of section 179D(b)(4) shall  
20 apply.

21 “(iii) APPRENTICESHIP REQUIRE-  
22 MENTS.—

23 “(I) IN GENERAL.—Taxpayers  
24 shall ensure that, with respect to the  
25 installation of any qualified air clean-

1           ing system upgrade or qualified  
2           HVAC upgrade, not less than 15 per-  
3           cent of the total labor hours (as de-  
4           fined in section 45(b)(8)(E)(i)) of the  
5           construction, alteration, or repair  
6           work (including such work performed  
7           by any contractor or subcontractor)  
8           with respect to such upgrade shall,  
9           subject to subclause (II), be per-  
10          formed by qualified apprentices (as  
11          defined in section 45(b)(8)(E)(ii)).

12                   “(II)        APPRENTICE        TO  
13            JOURNEYWORKER    RATIO.—The re-  
14            quirement under subclause (I) shall be  
15            subject to any applicable requirements  
16            for apprentice-to-journeyworker ratios  
17            of the Department of Labor or the ap-  
18            plicable State apprenticeship agency.

19                   “(III)    PARTICIPATION;   EXCEP-  
20            TION.—Rules similar to the rules of  
21            subparagraphs (C) and (D) of section  
22            45(b)(8) shall apply.

23           “(b) DEFINITIONS.—For purposes of this section—

24                   “(1) AIR CLEANING SYSTEM.—The term ‘air  
25            cleaning system’ means an air filter, air cleaner, or

1 other system that reduces the concentration of a  
2 contaminant in the air by removal, transformation,  
3 decomposition, or, in the case of bioaerosols, inac-  
4 tivation.

5 “(2) QUALIFIED INDOOR AIR QUALITY ASSESS-  
6 MENT.—The term ‘qualified indoor air quality as-  
7 sessment’ means an assessment of air quality carried  
8 out pursuant to the standards described in sub-  
9 section (c)(1).

10 “(3) QUALIFIED AIR CLEANING SYSTEM UP-  
11 GRADE.—The term ‘qualified air cleaning system up-  
12 grade’ means a new air cleaning system or an air  
13 cleaning system repair which—

14 “(A) is placed in service after the date of  
15 the enactment of this section at a commercial  
16 or public property with respect to which a quali-  
17 fied indoor air quality assessment is completed,

18 “(B) is certified pursuant to subsection  
19 (c)(2) to bring the commercial or public prop-  
20 erty on which it is installed into compliance  
21 with the American Society of Heating, Refrig-  
22 erating and Air-Conditioning Engineers  
23 (ASHRAE) Standard 62.1–2022 or Standard  
24 241–2023, and

1 “(C) is designed to minimize ventilation  
2 energy use by using the Indoor Air Quality Pro-  
3 cedure in Section 6.3 of ANSI/ASHRAE Stand-  
4 ard 62.1–2022 when it is more energy efficient  
5 and no more expensive than the alternative  
6 Ventilation Rate Procedure in Section 6.2 of  
7 Standard ANSI/ASHRAE 62.1–2022.

8 “(4) QUALIFIED HVAC UPGRADE.—The term  
9 ‘qualified HVAC upgrade’ means a new heating,  
10 ventilation, and air conditioning system (HVAC) or  
11 HVAC repair which is—

12 “(A) placed in service after the date of the  
13 enactment of this section at a commercial or  
14 public property with respect to which a quali-  
15 fied indoor air quality assessment is completed,

16 “(B) is certified pursuant to subsection  
17 (c)(3) to bring the commercial or public prop-  
18 erty on which it is installed into compliance  
19 with the American Society of Heating, Refrig-  
20 erating and Air-Conditioning Engineers  
21 (ASHRAE) Standard 62.1–2022 or Standard  
22 241–2023, and

23 “(C) is designed to minimize ventilation  
24 energy use by using the Indoor Air Quality Pro-  
25 cedure in Section 6.3 of ANSI/ASHRAE Stand-

1           ard 62.1–2022 when it is more energy efficient  
2           and no more expensive than the alternative  
3           Ventilation Rate Procedure in Section 6.2 of  
4           ANSI/ASHRAE Standard 62.1–2022.

5           “(5) QUALIFYING PROPERTY.—The term ‘quali-  
6           fying property’ means commercial property, public  
7           property, or property owned by an organization de-  
8           scribed in section 501(c)(3) and exempt from tax  
9           under section 501(a).

10          “(c) INDOOR AIR QUALITY ASSESSMENT AND CER-  
11          TIFICATION STANDARDS.—The Secretary shall, after con-  
12          sultation with the Secretary of Energy or the Adminis-  
13          trator of the Environmental Protection Agency, as appro-  
14          priate, prescribe by regulations standards for—

15                 “(1) carrying out qualified indoor air quality  
16                 assessments,

17                 “(2) certifying air cleaning system upgrades as  
18                 qualified air cleaning system upgrades, and

19                 “(3) certifying HVAC upgrades as qualified  
20                 HVAC upgrades.

21          “(d) LIMITATIONS.—

22                 “(1) QUALIFIED HVAC AND QUALIFIED AIR  
23                 CLEANING SYSTEM UPGRADES.—The credit allowed  
24                 under this section with respect to any taxpayer for  
25                 any taxable year shall not exceed 50 percent of the

1 total amount expended by the taxpayer during such  
2 taxable year for qualified air cleaning system up-  
3 grades or qualified HVAC upgrades.

4 “(2) INDOOR AIR QUALITY ASSESSMENTS.—The  
5 credit allowed under this section with respect to any  
6 taxpayer for any taxable year with respect to quali-  
7 fied indoor air quality assessments shall not exceed  
8 the amounts paid or incurred with respect to such  
9 assessments.

10 “(e) REGULATIONS FOR ALLOCATION OF CREDIT  
11 WITH RESPECT TO IMPROVEMENTS ON PUBLIC PROP-  
12 erty.—In the case of qualified indoor air quality assess-  
13 ments, qualified air cleaning system upgrades, or qualified  
14 HVAC upgrades conducted on or in property owned by  
15 a 501(c)(3) organization or by a Federal, State, or local  
16 government or a political subdivision thereof, credits with  
17 respect to such assessments and upgrades may be allo-  
18 cated, under such regulations as the Secretary shall pre-  
19 scribe, to the person primarily responsible for designing  
20 the property. Such person shall be treated as the taxpayer  
21 for purposes of this credit.

22 “(f) REDUCTION IN BASIS.—For purposes of this  
23 subtitle, the basis of any property for which a credit is  
24 allowable under subsection (a) shall be reduced by the  
25 amount of such credit so allowed.

1       “(g) DENIAL OF DOUBLE BENEFIT.—No deduction  
2 shall be allowed under this chapter for any amount taken  
3 into account in determining the credit under this section.”.

4       (b) CREDIT MADE PART OF GENERAL BUSINESS  
5 CREDIT.—Subsection (b) of section 38 of such Code is  
6 amended by striking “plus” at the end of paragraph (40),  
7 by striking the period at the end of paragraph (41) and  
8 inserting “, plus”, and by adding at the end the following  
9 new paragraph:

10               “(42) the indoor air quality credit determined  
11 under section 45BB.”.

12       (c) CLERICAL AMENDMENT.—The table of sections  
13 for subpart D of part IV of subchapter A of chapter 1  
14 is amended by adding at the end the following new item:

“Sec. 45BB. Indoor Air Quality Credit.”.

15       (d) EFFECTIVE DATE.—The amendments made by  
16 this section shall apply to amounts paid or incurred after  
17 December 31, 2026, in taxable years ending after such  
18 date.

19 **SEC. 3. INDOOR AIR QUALITY CERTIFICATION.**

20       Not later than 365 days after the date of the enact-  
21 ment of this Act, the Secretary of Energy, in consultation  
22 with the Administrator of the Environmental Protection  
23 Agency, shall establish a voluntary certification program  
24 through which property owners may certify that their  
25 properties are in compliance with the indoor air quality

- 1 standards of section 45BB(e) of the Internal Revenue
- 2 Code of 1986, as added by this Act.

○