

111TH CONGRESS
2^D SESSION

H. R. 5744

To amend the Internal Revenue Code of 1986 to extend the credit for energy efficient appliances.

IN THE HOUSE OF REPRESENTATIVES

JULY 15, 2010

Mr. YARMUTH 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 extend the credit for energy efficient appliances.

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 “Revitalizing American
5 Manufacturing Act of 2010”.

6 **SEC. 2. EXTENSION AND MODIFICATION OF ENERGY EFFI-**
7 **CIENT APPLIANCE CREDIT.**

8 (a) DISHWASHERS.—Paragraph (1) of section
9 45M(b) of the Internal Revenue Code of 1986 is amended
10 by striking “and” at the end of subparagraph (A), by

1 striking the period at the end of subparagraph (B) and
2 inserting a comma, and by adding at the end the following
3 new subparagraphs:

4 “(C) \$25 in the case of a dishwasher which
5 is manufactured in calendar year 2011 and
6 which uses no more than 307 kilowatt hours
7 per year and 5.0 gallons per cycle (5.5 gallons
8 per cycle for dishwashers designed for greater
9 than 12 place settings),

10 “(D) \$50 in the case of a dishwasher
11 which is manufactured in calendar year 2011,
12 2012, or 2013 and which uses no more than
13 295 kilowatt hours per year and 4.25 gallons
14 per cycle (4.75 gallons per cycle for dishwashers
15 designed for greater than 12 place settings),
16 and

17 “(E) \$75 in the case of a dishwasher
18 which is manufactured in calendar year 2011,
19 2012, or 2013 and which uses no more than
20 280 kilowatt hours per year and 4 gallons per
21 cycle (4.5 gallons per cycle for dishwashers de-
22 signed for greater than 12 place settings).”.

23 (b) CLOTHES WASHERS.—Paragraph (2) of section
24 45M(b) of such Code is amended by striking “and” at the
25 end of subparagraph (C), by striking the period at the end

1 of subparagraph (D) and inserting a comma, and by add-
2 ing at the end the following new subparagraphs:

3 “(E) \$175 in the case of a top-loading
4 clothes washer manufactured in calendar year
5 2011 which meets or exceeds a 2.2 modified en-
6 ergy factor and does not exceed a 4.5 water
7 consumption factor, and

8 “(F) \$225 in the case of a clothes washer
9 manufactured in calendar year 2011, 2012, or
10 2013—

11 “(i) which is a top-loading clothes
12 washer and which meets or exceeds a 2.4
13 modified energy factor and does not exceed
14 a 4.2 water consumption factor, or

15 “(ii) which is a front-loading clothes
16 washer and which meets or exceeds a 2.8
17 modified energy factor and does not exceed
18 a 3.5 water consumption factor.”.

19 (c) REFRIGERATORS.—Paragraph (3) of section
20 45M(b) of such Code is amended by striking “and” at the
21 end of subparagraph (C), by striking the period at the end
22 of subparagraph (D) and inserting a comma, and by add-
23 ing at the end the following new subparagraphs:

24 “(E) \$150 in the case of a refrigerator
25 manufactured in calendar year 2011, 2012, or

1 2013 which consumes at least 30 percent less
2 energy than the 2001 energy conservation
3 standards, and

4 “(F) \$200 in the case of a refrigerator
5 manufactured in calendar year 2011, 2012, or
6 2013 which consumes at least 35 percent less
7 energy than the 2001 energy conservation
8 standards.”.

9 (d) REBASING OF LIMITATIONS.—

10 (1) IN GENERAL.—Paragraph (1) of section
11 45M(e) of such Code is amended by striking “De-
12 cember 31, 2007” and inserting “December 31,
13 2010”.

14 (2) EXCEPTION FOR CERTAIN REFRIGERATORS
15 AND CLOTHES WASHERS.—Paragraph (2) of section
16 45M(e) of such Code is amended—

17 (A) by striking “subsection (b)(3)(D)” and
18 inserting “subsection (b)(3)(F)”, and

19 (B) by striking “subsection (b)(2)(D)” and
20 inserting “subsection (b)(2)(F)”.

21 (3) GROSS RECEIPTS LIMITATION.—Paragraph
22 (3) of section 45M(e) of such Code is amended by
23 striking “2 percent” and inserting “4 percent”.

24 (e) EFFECTIVE DATE.—

1 (1) IN GENERAL.—Except as provided in para-
2 graph (2), the amendments made by this section
3 shall apply to appliances produced after December
4 31, 2010.

5 (2) LIMITATIONS.—The amendments made by
6 subsection (d) shall apply to taxable years beginning
7 after December 31, 2010.

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