

H. R. 133—1874

SEC. 146. ENERGY EFFICIENT HOMES CREDIT.

(a) **IN GENERAL.**—Section 45L(g) is amended by striking “December 31, 2020” and inserting “December 31, 2021”.

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to homes acquired after December 31, 2020.

SEC. 147. EXTENSION OF EXCISE TAX CREDITS RELATING TO ALTERNATIVE FUELS.

(a) **IN GENERAL.**—Sections 6426(d)(5) and 6426(e)(3) are each amended by striking “December 31, 2020” and inserting “December 31, 2021”.

(b) **OUTLAY PAYMENTS FOR ALTERNATIVE FUELS.**—Section 6427(e)(6)(C) is amended by striking “December 31, 2020” and inserting “December 31, 2021”.

(c) **EFFECTIVE DATE.**—The amendments made by this subsection shall apply to fuel sold or used after December 31, 2020.

SEC. 148. EXTENSION OF RESIDENTIAL ENERGY-EFFICIENT PROPERTY CREDIT AND INCLUSION OF BIOMASS FUEL PROPERTY EXPENDITURES.

(a) **EXTENSION.**—

(1) **IN GENERAL.**—Section 25D(h) is amended by striking “December 31, 2021” and inserting “December 31, 2023”.

(2) **PHASEDOWN.**—Section 25D(g) is amended—

(A) by striking “January 1, 2021” in paragraph (2) and inserting “January 1, 2023”, and

(B) by striking “after December 31, 2020, and before January 1, 2022” in paragraph (3) and inserting “after December 31, 2022, and before January 1, 2024”.

(b) **QUALIFIED BIOMASS FUEL PROPERTY EXPENDITURES.**—

(1) **IN GENERAL.**—Section 25D(a) is amended by striking “and” at the end of paragraph (4), by inserting “and” at the end of paragraph (5), and by inserting after paragraph (5) the following new paragraph:

“(6) the qualified biomass fuel property expenditures, and”.

(2) **QUALIFIED BIOMASS FUEL PROPERTY EXPENDITURES DEFINED.**—Section 25D(d) is amended by adding at the end the following new paragraph:

“(6) **QUALIFIED BIOMASS FUEL PROPERTY EXPENDITURE.**—

“(A) **IN GENERAL.**—The term ‘qualified biomass fuel property expenditure’ means an expenditure for property—

“(i) which uses the burning of biomass fuel to heat a dwelling unit located in the United States and used as a residence by the taxpayer, or to heat water for use in such a dwelling unit, and

“(ii) which has a thermal efficiency rating of at least 75 percent (measured by the higher heating value of the fuel).

“(B) **BIOMASS FUEL.**—For purposes of this section, the term ‘biomass fuel’ means any plant-derived fuel available on a renewable or recurring basis.”.

(3) **DENIAL OF DOUBLE BENEFIT FOR BIOMASS STOVES.**—

(A) **IN GENERAL.**—Section 25C(d)(3) is amended by adding “and” at the end of subparagraph (C), by striking “, and” at the end of subparagraph (D) and inserting a period, and by striking subparagraph (E).