

112TH CONGRESS
1ST SESSION

H. R. 2962

To amend the Internal Revenue Code of 1986 to modify the depreciation recovery period for energy-efficient cool roof systems.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 15, 2011

Mr. REED (for himself, Mr. PASCRELL, Mr. NUNES, Mr. LARSON of Connecticut, Mr. HERGER, and Mr. PITTS) 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 modify the depreciation recovery period for energy-efficient cool roof systems.

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 “Roofing Efficiency
5 Jobs Act of 2011”.

6 **SEC. 2. DEPRECIATION RECOVERY PERIOD FOR CERTAIN**
7 **ROOF SYSTEMS.**

8 (a) 20-YEAR RECOVERY PERIOD.—

1 (1) IN GENERAL.—Subparagraph (F) of section
2 168(e)(3) of the Internal Revenue Code of 1986 (re-
3 lating to classification of certain property) is amend-
4 ed to read as follows:

5 “(F) 20-YEAR PROPERTY.—The term ‘20-
6 year property’ means—

7 “(i) initial clearing and grading land
8 improvements with respect to any electric
9 utility transmission and distribution plant,
10 and

11 “(ii) any qualified energy-efficient cool
12 roof replacement property.”.

13 (2) QUALIFIED ENERGY-EFFICIENT COOL ROOF
14 REPLACEMENT PROPERTY.—Section 168(e) of such
15 Code is amended by adding at the end the following
16 new paragraph:

17 “(9) QUALIFIED ENERGY-EFFICIENT COOL
18 ROOF REPLACEMENT PROPERTY.—

19 “(A) IN GENERAL.—The term ‘qualified
20 energy-efficient cool roof replacement property’
21 means any roof system—

22 “(i) which is placed in service—

23 “(I) above conditioned or
24 semiheated space on an eligible com-
25 mercial building, and

1 “(II) after the date of the enact-
2 ment of this paragraph,

3 “(ii) which replaces an existing roof
4 system,

5 “(iii) which is a low-slope roof (a
6 slope equal to or less than 2:12),

7 “(iv) which includes—

8 “(I) insulation which meets or
9 exceeds the minimum prescriptive re-
10 quirements in tables A-1 to A-9 in
11 the Normative Appendix A of
12 ASHRAE Standard 189.1-2009, and

13 “(II) in the case of an eligible
14 commercial building located in a cli-
15 mate zone other than climate zone 6,
16 7, or 8 (as specified in ASHRAE
17 Standard 90.1-2010), a primary roof
18 covering which has a cool roof surface.

19 “(B) COOL ROOF SURFACE.—The term
20 ‘cool roof surface’ means a roof the exterior
21 surface of which—

22 “(i) has a 3-year-aged solar reflec-
23 tance of at least 0.55 and a 3-year-aged
24 thermal emittance of at least 0.75, as de-
25 termined in accordance with the Cool Roof

1 Rating Council CRRC-1 Product Rating
2 Program, or

3 “(ii) has a 3-year-aged solar reflec-
4 tance index (SRI) of at least 64, as deter-
5 mined in accordance with ASTM Standard
6 E1980, determined—

7 “(I) using a medium-wind-speed
8 convection coefficient of $12 \text{ W/m}^2\cdot\text{K}$,
9 and

10 “(II) using the values for 3-year-
11 aged solar reflectance and 3-year-aged
12 thermal emittance determined in ac-
13 cordance with the Cool Roof Rating
14 Council CRRC-1 Product Rating Pro-
15 gram.

16 “(C) ROOF SYSTEM.—The term ‘roof sys-
17 tem’ means a system of roof components, in-
18 cluding roof insulation and a membrane or pri-
19 mary roof covering, but not including the roof
20 deck, designed to weather-proof and improve
21 the thermal resistance of a building.

22 “(D) COMMERCIAL BUILDING.—The term
23 ‘commercial building’ means any building
24 which—

1 “(i) is within the scope of ASHRAE
2 Standard 90.1–2010,

3 “(ii) is located in the United States,

4 “(iii) with respect to which deprecia-
5 tion (or amortization in lieu of deprecia-
6 tion) is allowable, and

7 “(iv) was placed in service prior to
8 December 31, 2009.

9 “(E) ASHRAE.—The term ‘ASHRAE’
10 means the American Society of Heating, Refrig-
11 erating and Air-Conditioning Engineers.”.

12 (b) REQUIREMENT TO USE STRAIGHT LINE METH-
13 OD.—Paragraph (3) of section 168(b) of such Code is
14 amended by adding at the end the following new subpara-
15 graph:

16 “(J) Any qualified energy-efficient cool
17 roof replacement property.”.

18 (c) ALTERNATIVE SYSTEM.—The table contained in
19 section 168(g)(3)(B) of such Code is amended by striking
20 the last item and inserting the following new items:

“(F)(i) 25
“(F)(ii) 27.5”.

21 (d) EFFECTIVE DATE.—The amendments made by
22 this section shall apply to property placed in service after
23 the date of the enactment of this Act.

○