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118TH CONGRESS
2D SESSION

H. R. 9935

To amend the Internal Revenue Code of 1986 to establish a refundable tax credit for the addition of skirting to certain manufactured homes.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 4, 2024

Ms. PEREZ introduced the following bill; which was referred to the Committee on Ways and Means

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A BILL

To amend the Internal Revenue Code of 1986 to establish a refundable tax credit for the addition of skirting to certain manufactured homes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Lowering Energy Costs for Manufactured Homeowners Act''.

SEC. 2. REFUNDABLE CREDIT FOR MANUFACTURED HOME SKIRTING EXPENSES.

(a) IN GENERAL.—Subpart C of part IV of subchapter A of chapter 1 of the Internal Revenue Code of

1986 is amended by adding at the end the following new section:

"SEC. 36C. CREDIT FOR MANUFACTURED HOME SKIRTING EXPENSES.

''(a) IN GENERAL.—In the case of an individual, there shall be allowed as a credit against the tax imposed by this subtitle an amount equal to 20 percent of the manufactured home skirting expenses paid or incurred by the individual during the taxable year.

''(b) LIMITATIONS.—

''(1) LIMITATION BASED ON MODIFIED ADJUSTED GROSS INCOME.—Subsection (a) shall not apply to any taxpayer for any taxable year if the taxpayer's modified adjusted gross income (as defined in section 36(b)(2)(B)) exceeds—

''(A) in the case of a joint return, $300,000, and

''(B) in any other case, $150,000.

''(2) DOLLAR LIMIT ON AMOUNT CREDITABLE.—The aggregate amount of the credit allowed under subsection (a) with respect to any taxpayer shall not exceed $500.

''(c) MANUFACTURED HOME SKIRTING EXPENSES.—For purposes of this section—

"(1) IN GENERAL.—The term 'manufactured home skirting expenses' means expenses relating to the addition of skirting to a qualifying manufactured home.

"(2) QUALIFYING MANUFACTURED HOME.—The term 'qualifying manufactured home' means a manufactured home which—

"(A) is described in section 603(6) of the National Manufactured Housing Construction and Safety Standards Act of 1974 (42 U.S.C. 5402(6)),

"(B) was built after 1976, and

"(C) is used as the primary residence of the taxpayer.

"(3) SKIRTING.—The term 'skirting' means weather-resistant material used to enclose the space from the bottom of the manufactured home to grade.".

(b) CONFORMING AMENDMENTS.—

(1) Section 6211(b)(4)(A) of the Internal Revenue Code of 1986 is amended by inserting "36C," after "36B,".

(2) Paragraph (2) of section 1324(b) of title 31, United States Code, is amended by inserting "36C," after "36B,".

(3) The table of sections for subpart C of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by inserting after the item relating to section 36B the following new item:

"Sec. 36C. Credit for manufactured home skirting expenses.".

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2024.

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