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(Original Signature of Member)

118TH CONGRESS
2D SESSION

H. R. _____

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

Mr. BEYER introduced the following bill; which was referred to the Committee
on _____

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 2024”.

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

1 1986 is amended by adding at the end the following new
2 section:

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

4 “(a) ALLOWANCE OF CREDIT.—

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

9 “(A) the applicable amount paid or in-
10 curred during such taxable year for a qualified
11 indoor air quality assessment of a qualifying
12 property, plus

13 “(B) the applicable amount with respect to
14 any qualified air filter upgrade or qualified
15 HVAC upgrade placed in service at such quali-
16 fying property during such taxable year.

17 “(2) APPLICABLE AMOUNT.—For purposes of
18 paragraph (1), the applicable amount is—

19 “(A) in the case of a qualified indoor air
20 quality assessment, \$1 per square foot of prop-
21 erty affected by such upgrade,

22 “(B) in the case of a qualified air filter up-
23 grade, \$5 per square foot of property affected
24 by such upgrade, and

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

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

5 “(1) 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 “(2) QUALIFIED AIR FILTER UPGRADE.—The
11 term ‘qualified air filter upgrade’ means a new air
12 filter or an air filter repair which—

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

17 “(B) is certified pursuant to subsection
18 (c)(2) to bring the commercial or public prop-
19 erty on which it is installed into compliance into
20 compliance with the American Society of Heat-
21 ing, Refrigerating and Air-Conditioning Engi-
22 neers (ASHRAE) Standard 62.1-2022, along
23 with the use of filters and air cleaners that
24 achieve a Minimum Efficiency Reporting Value
25 (MERV) rating of 13 or better levels of per-

1 formance for air recirculated by HVAC sys-
2 tems, and

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

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

14 “(A) placed in service after the date of the
15 enactment of this section at a commercial or
16 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)(3) 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, along with the
24 use of filters and air cleaners that achieve a
25 Minimum Efficiency Reporting Value (MERV)

1 rating of 13 or better levels of performance for
2 air recirculated by HVAC systems, and

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

10 “(4) QUALIFYING PROPERTY.—The term ‘quali-
11 fying property’ means commercial property, public
12 property, or property owned by an organization de-
13 scribed in section 501(c)(3) and exempt from tax
14 under section 501(a).

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

20 “(1) carrying out qualified indoor air quality
21 assessments,

22 “(2) certifying air filter upgrades as qualified
23 air filter upgrades, and

24 “(3) certifying HVAC upgrades as qualified
25 HVAC upgrades.

1 “(d) LIMITATIONS.—

2 “(1) QUALIFIED HVAC AND QUALIFIED AIR FIL-
3 TER UPGRADES.—The credit allowed under this sec-
4 tion with respect to any taxpayer for any taxable
5 year shall not exceed 50 percent of the total amount
6 expended by the taxpayer during such taxable year
7 for qualified air filter upgrades or qualified HVAC
8 upgrades.

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

15 “(e) REGULATIONS FOR ALLOCATION OF CREDIT
16 WITH RESPECT TO IMPROVEMENTS ON PUBLIC PROP-
17 ERTY.—In the case of qualified indoor air quality assess-
18 ments, qualified air filter upgrades, or qualified HVAC up-
19 grades conducted on or in property owned by a 501(c)(3)
20 organization or by a Federal, State, or local government
21 or a political subdivision thereof, credits with respect to
22 such assessments and upgrades may be allocated, under
23 such regulations as the Secretary shall prescribe, to the
24 person primarily responsible for designing the property.

1 Such person shall be treated as the taxpayer for purposes
2 of this credit.

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

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

10 (b) CREDIT MADE PART OF GENERAL BUSINESS
11 CREDIT.—Subsection (b) of section 38 of such Code is
12 amended by striking “plus” at the end of paragraph (40),
13 by striking the period at the end of paragraph (41) and
14 inserting “, plus”, and by adding at the end the following
15 new paragraph:

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

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

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

21 (d) EFFECTIVE DATE.—The amendments made by
22 this section shall apply to amounts paid or incurred after
23 December 31, 2024, in taxable years ending after such
24 date.

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

2 Not later than 365 days after the date of the enact-
3 ment of this Act, the Secretary of Energy, in consultation
4 with the Administrator of the Environmental Protection
5 Agency, shall establish a voluntary certification program
6 through which property owners may certify that their
7 properties are in compliance with the indoor air quality
8 standards of section 45BB(c) of the Internal Revenue
9 Code of 1986, as added by this Act.