

**Congress of the United States**  
**House of Representatives**  
**Washington, DC 20515-0506**

June 29, 2026

The Honorable Jason Smith  
Chairman  
House Committee on Ways and Means  
United States House of Representatives  
Washington, D.C. 20515

The Honorable Richard Neal  
Ranking Member  
House Committee on Ways and Means  
United States House of Representatives  
Washington, D.C. 20515

Chairman Smith and Ranking Member Neal,

As leaders of the House Sustainable Energy and Environment Coalition (SEEC) Building Resilient Housing Task Force, we write to strongly urge the House Committee on Ways and Means to extend key tax incentives that support cost-saving, energy-efficient buildings for American families and businesses.

The 179D Energy Efficient Commercial Building Deduction and 45L New Energy Efficient Home Credit tax incentives are currently set to expire on June 30, 2026. These tax provisions support the construction and adoption of energy-efficient building technologies which significantly reduce energy costs for Americans across the country. Both provisions have received significant bipartisan support with broad support from stakeholders, including America's workers in the building industries. As our nation faces housing and energy affordability crises, now is precisely the wrong time to let pro-affordability incentives like these expire. We urge you to work with us to extend these tax incentives as soon as we possibly can.

Households across the United States have faced skyrocketing energy costs over the past year. Residential electricity prices have increased by more than 18% nationally since January 2025, which is more than triple the rate of current inflation.<sup>i,ii</sup> As a result, about one in six U.S. households are already behind on their energy bills, and there has been a concerning increase in the number of families that are on the brink of having their power shut off.<sup>iii,iv</sup> To address this financial strain on Americans, incentives to construct more energy-efficient homes will be essential.

Collectively, energy-efficient technologies and upgrades have helped Americans save on average \$800 billion in energy costs every year.<sup>v</sup> Heating, ventilation, and air conditioning (HVAC), lighting, and building envelope improvements—all technologies enabled by the 179D and 45L tax provisions—can together save the average family about \$500 a year on utility bills.<sup>vi</sup> For example, 45L can save an individual household up to \$5,000 on energy-efficient features such as a well-insulated roof, while building owners can claim up to \$5.81 per square foot for energy-efficient commercial building improvements.<sup>vii,viii</sup> These incentives are essential for lowering upfront capital costs that drive building owners and contractors to invest in energy-efficient construction and retrofits where they are needed most.

Finally, these cost-saving tax provisions can also deliver domestic manufacturing opportunities that create good jobs for Americans here at home, while bolstering U.S. global competitiveness.

That is why the International Association of Sheet Metal, Air, Rail, and Transportation Workers and the Sheet Metal and Air Conditioning Contractors' National Association urged Speaker Johnson and Leader Thune to reconsider ending these tax provisions.<sup>ix</sup> In addition, by providing market support for innovative energy-efficiency technologies, 179D and 45L allow the United States to remain globally competitive in the manufacturing of building technologies. Gutting these tax incentives, which are scheduled to be phased out as a result of the One Big Beautiful Bill Act (OBBBA), is a direct hit to American workers and the American economy.

We urge you to extend the 179D and 45L tax provisions beyond the current expiration date of June 30<sup>th</sup>, 2026, which is consistent with the proposal put forth in Representative Mike Thompson's Energy Independence and Affordability Act and Representative Brian Fitzpatrick's American Energy Dominance Act.<sup>x,xi</sup> Notably, the House-passed version of OBBBA did not include the sunset for 179D; therefore this would in part represent a fix for the Senate language signed into law. We at the SEEC Building Resilient Housing Task Force stand ready to support you in determining a path forward to extend these tax provisions and help Americans lower their energy bills.

Sincerely,



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Rep. Dave Min  
Co-Chair  
SEEC Building Resilient Housing Task Force



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Rep. Johnny Olszewski, Jr.  
Co-Chair  
SEEC Building Resilient Housing Task Force

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<sup>i</sup> [Electric Power Monthly - U.S. Energy Information Administration \(EIA\)](#)

<sup>ii</sup> [CPI Inflation Calculator](#)

<sup>iii</sup> [Energy Hardship Project - NEADA.ORG](#)

<sup>iv</sup> [Fueling Debt: How Rising Utility Costs Are Overwhelming American Families](#)

<sup>v</sup> [New Report Showcases the Far-Reaching Benefits of Energy Efficiency | American Council for an Energy-Efficient Economy](#)

<sup>vi</sup> [EPA Launches ENERGY STAR Home Upgrade to Take U.S. Households into the Clean Energy Future | US EPA](#)

<sup>vii</sup> [Section 45L Tax Credits for DOE Efficient New Homes | Department of Energy](#)

<sup>viii</sup> [Energy efficient commercial buildings deduction | Internal Revenue Service](#)

<sup>ix</sup> [Microsoft Word - Joint letter SMART SMACNA Reconciliation\[10\].docx](#)

<sup>x</sup> [Actions - H.R.5862 - 119th Congress \(2025-2026\): American Energy Independence and Affordability Act | Congress.gov | Library of Congress; THOMPSON, NEAL, WAYS & MEANS DEMOCRATS INTRODUCE BILL TO RESTORE HISTORIC RENEWABLE ENERGY INVESTMENTS | Representative Mike Thompson](#)

<sup>xi</sup> [Fitzpatrick Introduces NABTU-Built Energy Tax Credit Bill to Lower Costs and Power American Growth | Press Releases | Congressman Brian Fitzpatrick](#)