America’s engineering companies strongly support tax and other policies that promote innovation and economic development while at the same time providing sustainable energy solutions that protect the environment. Two specific actions are needed this year that will help to address these goals. ACEC urges Congress to extend the Section 179D energy-efficient commercial buildings tax deduction and the Section 45 production tax credit (PTC) for renewable energy sources.

Key Points:

- Section 179D was created to promote the design of energy-efficient buildings, helping building owners to absorb higher up-front design and construction costs in order to achieve energy savings over the life of the building.
- Building owners can claim a $1.80 per square foot deduction for lighting, HVAC, and the building envelope that surpass ASHRAE Standard 90.1 by 50 percent.
- Section 45 provides a tax credit for electricity generated by qualified energy resources, including wind, biomass, geothermal, landfill gas, waste to energy, hydropower, marine and hydrokinetic.
- Both Section 179D and the Section 45 PTC expired on December 31, 2017.
- Extension of these important provisions will support the construction of energy-efficient buildings and renewable energy production facilities, create jobs, and reduce energy usage.

Action Items:

- Support a multi-year extension of Section 179D and Section 45 to provide certainty in the marketplace and promote sustainable economic development.

**Shares of total U.S. energy consumption by end-use sectors, 2017**

- Residential: 20%
- Commercial: 18%
- Transportation: 29%
- Industrial: 32%

Total = 97.7 quadrillion British Thermal Units

St. Patrick’s Cathedral Geothermal Heating & Cooling System
P.W. Grosser Consulting Landmark Facilities Group, Inc.
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