

January 15, 2025

The Honorable Mike Crapo
Chairman
U.S. Senate Committee on Finance
Washington, DC 20510

The Honorable Jason Smith
Chairman
U.S. House Ways and Means Committee
Washington, DC 20515

The Honorable Ron Wyden
Ranking Member
U.S. Senate Committee on Finance
Washington, DC 20510

The Honorable Richard Neal
Ranking Member
U.S. House Ways and Means Committee
Washington, DC 20515

Dear Chairman Crapo, Chairman Smith, Ranking Member Wyden and Ranking Member Neal:

As companies and organizations representing thousands of employees nationwide working across the construction and real estate sectors, we write to urge you to preserve the energy efficiency and clean energy tax incentives currently in federal law.

Inflation, high interest rates, and commercial office vacancies have already created a challenging environment for the buildings sector. Eliminating these existing tax incentives would mean even stronger headwinds, slowing growth and job creation across the building trades.

Many companies have hired employees, modified business plans and even changed product lines with the expectation of increased market demand from these federal tax incentives; repealing them now would create widespread uncertainty and chaos while effectively imposing tax increases on those using the incentives. There are thousands of projects underway right now across the country that have been planned around the incentives.

The reality is the buildings-related tax incentives that were expanded under the Inflation Reduction Act in 2022 have existed in some form for a decade or more and have long had bipartisan support in Congress. This includes the Sec. 45L tax credit for homebuilders building more energy-efficient homes; the Sec. 25C tax credit for homeowners to make efficiency improvements to their homes such as upgrading their heating and cooling systems or adding insulation; the Sec. 179D deduction for commercial building efficiency improvements; the Sec. 48/48E Investment Tax Credit (ITC) for companies making clean electricity improvements such as geothermal systems and rooftop solar; and the Sec. 30C tax credit for alternative vehicle charging and pumping infrastructure (which includes a range of technologies).

These are tax incentives that at their core help American households and businesses lower their energy costs – including seniors struggling with high bills – while reducing demand on our overtaxed electric grid. They are poised to drive billions of dollars in economic activity and related job creation in the building trades, creating opportunities mostly in small businesses such as general contractors, electrical, insulation and HVAC contractors, engineering and architecture firms, as well as manufacturing companies up and down the buildings supply chain that make HVAC and water heating equipment, roofing materials, lighting, electrical components, insulation, sheet metal and other products, including many important U.S. exports.

As you know, the private sector needs certainty and predictability in the tax code. Eliminating these incentives would create the opposite, sending a chilling message that companies can't rely upon federal laws to make informed business plans and U.S. investments.

More than two years after the updates to these incentives became law, it's time to look ahead and not backward. We respectfully urge you to maintain bipartisan support for these provisions and oppose any efforts to repeal them.

Please feel free to contact Ben Evans at the U.S. Green Building Council, bevans@usgbc.org, regarding this letter. Thank you for your consideration.

Sincerely,

2030 Districts Network

350Deschutes

A SustainAble Production (ASAP)

A. O. Smith

A&E Design

A|R|T

Addison Homes, LLC

Advanced Fiber Technology

Advanced Green Consulting, LLC

AECOM

ajc architects

Alachua County Commission District 1

Alliance to Save Energy

Ameresco

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Arkansas Home Performance

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Autodesk, Inc.

AvalonBay Communities

Ayers Saint Gross

BAR Architects & Interiors

Barone International

Barrett Design Inc.

Big Reuse

Birdsmouth Design-Build

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BNIM

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Caddis, p.c.

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Center for Sustainable Communities

Chapman Construction / Design

Christopher E. Johnson, Architect, LLC

City of Alexandria, Virginia

City of Austin

City of Indianapolis, Office of Sustainability

Clayco/LJC
Clean Energy Economy MN (CEEM)
Clean Wisconsin
Cloward Sustainable design
CMTA
Coalition for Sustainable Roofing
Coggan + Crawford Architecture + Design
Colin Gordon Associates
Constance Lezenby Architects LLC
Construction & Demolition Recycling Association (CDRA)
Cooper Carry
COVE.inc.
Covestro LLC
CRW Engineering Group
Curtis + Ginsberg Architects
Cushing Terrell
CVF homes
Daisy Solutions
Dake Wells Architecture
dB Spec Fire Consulting, LLC
dbHMS
DCI Engineers
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Deltec Homes, Inc
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DiMella Shaffer
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DRAW Architecture + Urban Design
DS Architecture
DSGN
DSK | Dewing Schmid Kearns Architects + Planners
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E.H.Carpentry, Inc.
E.S. Evolution
EAM Associates
EarthDance Organic Farm School
Ebenbach Consulting LLC
Eckenhoff Saunders
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Ecological Environments, LLC
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Ecosouth Green Building Services
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EDP LLC
Ekotrope
Electrify Now
EnerGuidance
ENERGY COST SOLUTIONS GROUP
Energy Efficiency Alliance of New Jersey and the Keystone Energy Efficiency Alliance
Energy Efficient Homes Midwest, Inc.
Enterprise Community Partners
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Evergreen Home Performance LLC
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Fair & Square Construction, LLC

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Foresight Management

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Fortune Metal

Francois de Menil Architect, PC

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Gabbart & Woods Tahoe Partners

GAIA Development

Garbett Homes

GBBN Architects

Generation180

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GH Climate Consultancy

Goodkind Property Inspections

Goodmans

Great Forest

GreatPlains Renewables

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Green Building Alliance

Green Door Energy, LLC

Green Hammer

Green Hawk LLC

Green Infrastructure Foundation

Green Projects Group

Greener N.O.I.

GreenGuard Commercial Cleaning, LLC

GreenHome Institute

GreenHornStrategies

GreenSavers

GreenSmith Builders LLC

Greenwood Consulting Group, LLC

Gregorio Sustainability LLC

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Hoefer Welker

Holly Street Studio

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Horizon Architecture

Howard Building Science

Imprint Architects

Improvement Facilitation, LLC

Ink Built Architecture

Interlock Construction Corp.

*International Institute of Building Enclosure
Consultants (IIBEC)*

International Union of Painters & Allied Trades

International WELL Building Institute

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JayMacks Consulting
JBM Consulting
Jones Lang LaSalle
K.M. Skelly, Inc
Kath Williams + Associates
KERAMIDA, Inc.
Kevin Nasello Architecture
Ki Design Workshop pllc
Knollmeyer Building Corp.
Kruger Bensen Ziemer Architects Inc.
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KSS Architects
L9 Center for Sustainable Engagement and Development
Lackey Construction Inc.
Lake Flato Architects
Lean & Green Michigan
Leers Weinzapfel Associates
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Linkage Engineers Inc.
Little Diversified Architectural Consulting
LPA Design Studios
LR Energy Services LLC
Lucas Tax + Energy Consulting
M&E Engineers, Inc.
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Mahlum Architects
MASS Design Group
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Mazzetti
MCG Explore Design
McLelland Architecture
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MDS Architects
Metrus Energy
Michael Walkowski, Inc
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Michigan Green Building Collaborative
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Multistudio
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NAI Horizon
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Net Positive Advisors LLC
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New Jersey Sustainable Business Council
Nexus Archirctecture and Design
Northeastern University

NorthWind Architects, LLC

NOVA DOMUS CONSTRUCTION LLC

nth° architecture + interiors

Nuworld Green Solutions

O Z Collaborative

O'Brien360

Olivette Sustainability Advocates

OPAL

OPN Architects

Opsis Architecture

PACE Collaborative, PLLC

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Paul Murdoch Architects

Payette

Perkins Eastman

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Phoenix Contact

Pieri Architects

Placework

Pluvial Solutions

*Polyisocyanurate Insulation Manufacturers
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Pope Design Group

Primary Projects

PROCAD

Progressive Leadership Alliance of Nevada

Project CO+OP

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Quattrocchi Kwok Architects

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R-Zero Systems, Inc.

Reiter Architecture & Design

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Rodwin Architecture

Rooted Preservation + Design

ROSE Community Development

Rowland+Broughton

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Salazar Architect Inc

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Shift Sustainability Consulting

Shultz Engineering Group, PC

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Smooth Energy

SMRT Architects & Engineers

Snow Kreilich Architects

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Solar Smart Living, LLC

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Stephenson Design collaborative
Steve Brezovec Architect
Steven Winter Associates, Inc.
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Studioverde, LLC
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Sustainable Design Consulting, LLC
Sustainable Handprints, LLC
Sustaining Way
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Tarlton Corporation
TaxTaker
Terrapin Bright Green
The American Institute of Architects
The Green Engineer, Inc.
The Green Loft
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The People's Justice Council
The SLAM Collaborative
The Tower Companies
TimberHP
TLC Engineering Solutions, Inc.
Trane Technologies
Transsolar KlimaEngineering
Tributary Design & Construction
Trivers
U.S. Green Building Council
Unico Properties
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Valerio Dewalt Train
VanStavern Design Group
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Velocity Building Technical Services
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VM Design
VMDO Architects
Watkins Design Works
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