

RESNET'S Principles For Federal Tax Credits For Residential Energy Efficiency

New Homes

It must provide for significant, verifiable energy savings through certified independent inspection and performance testing.

It must support and enhance the transformation of the housing market towards energy efficient construction.

It must provide incentives based upon energy performance.

It must be fiscally responsible.

Existing Homes

- It must view the home as a whole building system, consider all cost-effective improvements, and be performance based.
- The credit's amount should based upon the percentage of savings achieved compared to the original condition of the home.
- There should be two tiers of the credit with the minimum requirement of 30% and another tier at 50%.
- The certification of the homes for the credit should be based on independent, third-party, certified parties. (Based on HERS accreditation standard).
- It must be fiscally responsible.