

February 11, 2019

The Honorable Mitch McConnell  
Majority Leader  
U.S. Senate  
S-230 The Capitol  
Washington, D.C. 20510

The Honorable Chuck Schumer  
Minority Leader  
U.S. Senate  
S-221 The Capitol  
Washington, D.C. 20510

The Honorable Chuck Grassley  
Chairman  
U.S. Senate Committee on Finance  
219 Dirksen Senate Office Building  
Washington, D.C. 20510

The Honorable Ron Wyden  
Ranking Member  
U.S. Senate Committee on Finance  
219 Dirksen Senate Office Building  
Washington, D.C. 20510

Dear Majority Leader McConnell, Minority Leader Schumer, Chairman Grassley, and Ranking Member Wyden:

We, the undersigned members of the Coalition for Energy Efficient Jobs & Investment, urge you to extend the Section 179D deduction for energy efficient commercial buildings as soon as possible. This important incentive that helps drive economic and employment growth has been expired since December 31, 2017. With tax filing season underway, it is critically important that Congress acts quickly to extend Section 179D through at least 2018.

Our organizations and companies represent a broad spectrum of the U.S. economy. They include real estate, manufacturing, architecture, contracting, engineering, building services, financing, labor, education, environmental and energy efficiency advocates. We represent many small businesses that drive and sustain American job growth.

With the assistance of the Section 179D tax deduction, building owners have been able to leverage billions of dollars in private capital to introduce energy efficient enhancements in thousands of commercial and larger multifamily buildings. These enhancements have created and preserved hundreds of thousands of jobs over the life of the Section 179D tax deduction, and have helped our country make strides toward energy independence.

These benefits are confirmed by a recent economic impact study conducted by Regional Economic Models, Inc. (“REMI”). REMI’s conclusion is unequivocal, finding that “Section 179D is an engine of economic and employment growth.” *In particular, an enhanced tax incentive for energy efficient commercial buildings, including reforms geared toward retrofits of privately-owned buildings, could support up to 76,529 jobs and contribute almost \$7.4 billion toward our national GDP each year.* These results represent a significant return on the taxpayer investment in Section 179D, well in excess of the provision’s revenue cost. The study also confirms that extending Section 179D would have a substantial positive impact on economic and employment growth.

To help provide certainty for the organizations and companies that utilize the Section 179D tax deduction, it is important to extend this provision through at least 2018 as soon as possible. We also encourage you to consider extending this provision beyond 2018. Doing so would encourage additional investment in energy efficient improvements by providing organizations and companies with the planning certainty they have lacked for the past few years.

We look forward to working with you to ensure that tax incentives for energy efficient investment continue to be an engine of growth for our economy. Thank you for your consideration.

Sincerely,

Air Conditioning Contractors of America  
Alliance to Save Energy  
Alliantgroup, LLC  
Ameresco  
American Council of Engineering  
Companies  
American Institute of Architects  
Associated General Contractors of America  
BLUE Energy Group  
Building Owners and Managers Association  
(BOMA) International  
Business Council for Sustainable Energy  
CCIM Institute  
Citizens for Responsible Energy Solutions  
Concord Energy Strategies  
Consolidated Edison Solutions  
Daikin US Corporation  
E2 (Environmental Entrepreneurs)  
Energy Systems Group  
Energy Tax Savers, Inc.  
ENGIE Services U.S.  
Entegriety  
Independent Electrical Contractors  
Institute of Real Estate Management  
Insulation Contractors Association of  
America

Johnson Controls, Inc.  
Lexicon Lighting Technologies  
LightPro Software, LLC  
LuNex Lighting  
Micromega Systems, Inc.  
National Apartment Association  
National Association of College and  
University Business Officers (NACUBO)  
National Association of Electrical  
Distributors  
National Association of Energy Service  
Companies (NAESCO)  
National Association of REALTORS®  
National Electrical Manufacturers  
Association (NEMA)  
National Leased Housing Association  
National Multifamily Housing Council  
Rampart Partners LLC  
Sheet Metal and Air Conditioning  
Contractors' National Association  
(SMACNA)  
Silicon Valley Leadership Group  
Smardt Chillers, Inc.  
Sustainable Performance Solutions LLC  
U.S. Green Building Council