December 3, 2020

The Honorable Mitch McConnell  The Honorable Chuck Schumer
Majority Leader  Minority Leader
U.S. Senate  U.S. Senate
S-230 The Capitol  S-221 The Capitol
Washington, DC 20510  Washington, DC 20510

The Honorable Chuck Grassley  The Honorable Ron Wyden
Chairman  Ranking Member
U.S. Senate Committee on Finance  U.S. Senate Committee on Finance
219 Dirksen Senate Office Building  219 Dirksen Senate Office Building
Washington, DC 20510  Washington, DC 20510

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

The Coalition for Energy Efficient Jobs & Investment appreciates your support for previous extensions of the Section 179D energy efficient commercial buildings deduction. With the upcoming expiration of Section 179D on December 31, 2020, we strongly encourage you to make permanent or enact a multi-year extension of Section 179D before the end of this year to ensure that Section 179D will continue to seamlessly be available as an incentive to make energy efficient upgrades in commercial buildings. The Coalition for Energy Efficient Jobs & Investment also stands ready to work with Members of Congress to make Section 179D more robust and broaden its impact.

Our Coalition represents a broad spectrum of the U.S. economy, including many small businesses that help drive and sustain American job growth and will play a critical role in helping our economy recover from the COVID-19 pandemic. Members include real estate, manufacturing, architecture, contracting, engineering, building services, financing, labor, education, environmental and energy efficiency advocates.

Section 179D incentivizes building owners to leverage billions of dollars in private capital that result in energy efficient upgrades in thousands of commercial and larger multifamily buildings. These upgrades have generated critical energy savings that benefit building owners, tenants, and the environment as we strive to make our country energy independent.

As a result of COVID-19, a number of Section 179D projects have been delayed or postponed. By making permanent or enacting a multi-year extension of Section 179D before the end of this year, it will provide a strong signal of support for the industries impacted by these delays and hopefully serve as a catalyst to incentive these projects to move forward in 2021 and beyond. Additionally, forward progress on these projects would have a far reaching stimulative effect on a number of industries as our economy continues its recovery from the pandemic.

Thank you for your ongoing support of Section 179D. We look forward to working with you through the end of this year to make permanent or enact a multi-year extension of Section 179D so that it can continue to be an engine of economic growth and energy efficient upgrades.

Sincerely,

The Coalition for Energy Efficient Jobs & Investment