

## **Energy Improvement and Extension Act of 2008**

### **Division B of Public Law 110-343**

#### **Links to Select News and Analysis**

**Compiled by staff of the WSU Extension Energy Library**

**Last updated: 7/9/2013**

On October 3, 2008, President Bush signed into law (P. L.110-343) new consumer tax credits for energy efficiency home improvements, as well as purchases of plug-in hybrid vehicles. These provisions were included in H.R. 1424, the Emergency Economic Stabilization Act of 2008. Part of Public Law 110-343 is the Energy Improvement and Extension Act of 2008.

The Energy Improvement and Extension Act of 2008 extends existing tax credits for renewable energy initiatives, including cellulosic ethanol and biodiesel development, and wind, solar, geothermal and hydro-electric power. It establishes electricity as a clean-burning fuel for tax purposes. It also contains a new tax credit for plug-in hybrid electric vehicles for less than a year after the first 250,000 are sold.

This collection of resources is provided to help make sense of the law.

Text of the **Energy Improvement and Extension Act of 2008 –Division B** (PDF 182 KB)-

P. L.110-343, October 3, 2008:

<http://www.energy.wsu.edu/documents/EnergyAct2008Text.pdf>

Also available from GPO at: [http://frwebgate.access.gpo.gov/cgi-](http://frwebgate.access.gpo.gov/cgi-bin/getdoc.cgi?dbname=110_cong_public_laws&docid=f:publ343.110.pdf)

[bin/getdoc.cgi?dbname=110\\_cong\\_public\\_laws&docid=f:publ343.110.pdf](http://frwebgate.access.gpo.gov/cgi-bin/getdoc.cgi?dbname=110_cong_public_laws&docid=f:publ343.110.pdf)

Titles included in Division B of Public Law 110-343:

- Energy Production Incentives - TITLE I
- Transportation and Domestic Fuel Security Provisions - TITLE II
- Energy Conservation and Efficiency Provisions - TITLE III
- Revenue Provisions - TITLE IV

### **SUMMARIES, OVERVIEWS AND GUIDANCE DOUCUMENTS**

**Congressional Research Service- Summary:**

<http://www.govtrack.us/congress/bill.xpd?bill=h110-1424&tab=summary>

This summary explains each section of H. R. 1424 in simple laymen's terms. Division B covers the Energy Improvement and Extension Act of 2008:

**Department of Energy (DOE)** - Summary of Major Provisions: P.L. 110-343 – The Emergency Economic Stabilization Act of 2008: Energy Tax Incentives:

[http://www.energy.gov/media/HR\\_1424.pdf](http://www.energy.gov/media/HR_1424.pdf)

This well laid out chart details all the provisions of the Energy Improvement and Extension Act of 2008 as well as the intended audience for each provision.

**Department of Energy (DOE)** - Consumer Energy Tax Incentives: What the Economic Stabilization Bill Means to You:

<http://www.energy.gov/taxbreaks.htm>

This site summarizes many of the tax credits available to consumers including home energy efficiency improvement tax credits, residential renewable energy tax credits and automobile tax credits

**Alliance to Save Energy (ASE)** - Energy-Efficiency Home and Vehicle Tax Credits:

<http://www.ase.org/content/article/detail/2654>

This page provides clear information about the tax credits of P.L. 110-343 with categories in consumer tax credit information, hybrid and diesel vehicle tax credit, home energy-efficiency improvement tax credit, geothermal heat pumps, solar energy, and fuel cells

**Fueleconomy.gov**- New Energy Tax Credits for Hybrids:

[http://www.fueleconomy.gov/feg/tax\\_hybrid.shtml](http://www.fueleconomy.gov/feg/tax_hybrid.shtml)

This page provides information about energy tax credits for hybrid vehicles. Hybrids purchased or placed into service after December 31, 2005 may be eligible for a federal income tax credit of up to \$3,400. Credit amounts begin to phase out for a given manufacturer once it has sold over 60,000 eligible vehicles. Eligible vehicles are detailed as well as their phase out status.

## **COMMENTS AND ANALYSES:**

## **COALITIONS, TRADE ASSOCIATIONS, SCHOLARS, AND CONSULTANTS**

The following are listed in date order, newest to oldest.

News Release: Congress Extends Energy Efficiency Tax Incentives - **American Council for an Energy-Efficient Economy** - October 2, 2008:

<http://aceee.org/press/2008/10/congress-extends-energy-efficiency-tax-incentives>

The Emergency Economic Stabilization Act of 2008 Policy Summary- **Alliance to Save Energy** – October 2008:

<http://ase.org/content/article/detail/2862>

CHP Investment Tax Credit and Related Provisions of the Emergency Economic Stabilization Act of 2008 - **United states Clean Heat and Power** (no date):

<http://www.uschpa.org/files/public/ITC%20Memo.pdf>

© 2013 Washington State University Extension Energy Program Library.  
905 Plum Street SE, Building 3, P.O. Box 43169, Olympia, Washington 98504-3169.

WSUEEP09-040 Rev. 4 2013

The Energy Improvement and Extension Act of 2008 Division B of Public Law 110-343  
Select News and Analysis

WSU Extension Energy Library <http://www.energy.wsu.edu/library/>

©Washington State University Extension Energy Program