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(Original Signature of Member)

119TH CONGRESS
2D SESSION

H. R.

To amend the Internal Revenue Code of 1986 to provide a tax credit for certain indoor air quality assessments and improvements, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

Mr. BEYER introduced the following bill; which was referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to provide a tax credit for certain indoor air quality assessments and improvements, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-
2 tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Airborne Act of 2026”.

5 **SEC. 2. INDOOR AIR QUALITY CREDIT.**

6 (a) IN GENERAL.—Subpart D of part IV of sub-
7 chapter A of chapter 1 of the Internal Revenue Code of

1 1986 is amended by adding at the end the following new
2 section:

3 **“SEC. 45BB. INDOOR AIR QUALITY CREDIT.**

4 **“(a) ALLOWANCE OF CREDIT.—**

5 **“(1) IN GENERAL.—**For purposes of section 38,
6 the indoor air quality credit determined under this
7 section for the taxable year is an amount equal to
8 the sum of—

9 **“(A) the applicable amount with respect to**
10 a qualified indoor air quality assessment of a
11 qualifying property during such taxable year,
12 plus

13 **“(B) the applicable amount with respect to**
14 any qualified air cleaning system upgrade or
15 qualified HVAC upgrade placed in service at
16 such qualifying property during such taxable
17 year.

18 **“(2) APPLICABLE AMOUNT.—**

19 **“(A) IN GENERAL.—**For purposes of para-
20 graph (1), the applicable amount is—

21 **“(i) in the case of a qualified indoor**
22 air quality assessment, \$1 per square foot
23 of property affected by such assessment,

24 **“(ii) in the case of a qualified air**
25 cleaning system upgrade, \$5 per square

1 foot of property affected by such upgrade,
2 and

6 “(B) INCREASED CREDIT FOR CERTAIN
7 UPGRADES.—

1 “(b) DEFINITIONS.—For purposes of this section—

2 “(1) AIR CLEANING SYSTEM.—The term ‘air
3 cleaning system’ means an air filter, air cleaner, or
4 other system that reduces the concentration of a
5 contaminant in the air by removal, transformation,
6 decomposition, or, in the case of bioaerosols, inac-
7 tivation.

8 “(2) QUALIFIED INDOOR AIR QUALITY ASSESS-
9 MENT.—The term ‘qualified indoor air quality as-
10 essment’ means an assessment of air quality carried
11 out pursuant to the standards described in sub-
12 section (c)(1).

13 “(3) QUALIFIED AIR CLEANING SYSTEM UP-
14 GRADE.—The term ‘qualified air cleaning system up-
15 grade’ means a new air cleaning system or an air
16 cleaning system repair which—

17 “(A) is placed in service after the date of
18 the enactment of this section at a commercial
19 or public property with respect to which a qual-
20 fied indoor air quality assessment is completed,

21 “(B) is certified pursuant to subsection
22 (c)(2) to bring the commercial or public prop-
23 erty on which it is installed into compliance into
24 compliance with the American Society of Heat-
25 ing, Refrigerating and Air-Conditioning Engi-

1 neers (ASHRAE) Standard 62.1-2022 or
2 Standard 241-2023, and

3 “(C) is designed to minimize ventilation
4 energy use by using the Indoor Air Quality Pro-
5 cedure in Section 6.3 of ANSI/ASHRAE Stand-
6 ard 62.1–2022 when it is more energy efficient
7 and no more expensive than the alternative
8 Ventilation Rate Procedure in Section 6.2 of
9 Standard ANSI/ASHRAE 62.1-2022.

10 “(4) QUALIFIED HVAC UPGRADE.—The term
11 ‘qualified HVAC upgrade’ means a new heating,
12 ventilation, and air conditioning system (HVAC) or
13 HVAC repair which is—

14 “(A) placed in service after the date of the
15 enactment of this section at a commercial or
16 public property with respect to which a quali-
17 fied indoor air quality assessment is completed.

18 “(B) is certified pursuant to subsection
19 (c)(3) to bring the commercial or public prop-
20 erty on which it is installed into compliance
21 with the American Society of Heating, Refrig-
22 erating and Air-Conditioning Engineers
23 (ASHRAE) Standard 62.1-2022 or Standard
24 241-2023, and

1 “(C) is designed to minimize ventilation
2 energy use by using the Indoor Air Quality Pro-
3 cedure in Section 6.3 of ANSI/ASHRAE Stand-
4 ard 62.1–2022 when it is more energy efficient
5 and no more expensive than the alternative
6 Ventilation Rate Procedure in Section 6.2 of
7 ANSI/ASHRAE Standard 62.1-2022.

8 “(5) QUALIFYING PROPERTY.—The term ‘quali-
9 fying property’ means commercial property, public
10 property, or property owned by an organization de-
11 scribed in section 501(c)(3) and exempt from tax
12 under section 501(a).

13 “(c) INDOOR AIR QUALITY ASSESSMENT AND CER-
14 TIFICATION STANDARDS.—The Secretary shall, after con-
15 sultation with the Secretary of Energy or the Adminis-
16 trator of the Environmental Protection Agency, as appro-
17 priate, prescribe by regulations standards for—

18 “(1) carrying out qualified indoor air quality
19 assessments,

20 “(2) certifying air cleaning system upgrades as
21 qualified air cleaning system upgrades, and

22 “(3) certifying HVAC upgrades as qualified
23 HVAC upgrades.

24 “(d) LIMITATIONS.—

1 “(1) QUALIFIED HVAC AND QUALIFIED AIR
2 CLEANING SYSTEM UPGRADES.—The credit allowed
3 under this section with respect to any taxpayer for
4 any taxable year shall not exceed 50 percent of the
5 total amount expended by the taxpayer during such
6 taxable year for qualified air cleaning system up-
7 grades or qualified HVAC upgrades.

8 “(2) INDOOR AIR QUALITY ASSESSMENTS.—The
9 credit allowed under this section with respect to any
10 taxpayer for any taxable year with respect to qual-
11 ified indoor air quality assessments shall not exceed
12 the amounts paid or incurred with respect to such
13 assessments.

14 “(e) REGULATIONS FOR ALLOCATION OF CREDIT
15 WITH RESPECT TO IMPROVEMENTS ON PUBLIC PROP-
16 ERTY.—In the case of qualified indoor air quality assess-
17 ments, qualified air cleaning system upgrades, or qualified
18 HVAC upgrades conducted on or in property owned by
19 a 501(c)(3) organization or by a Federal, State, or local
20 government or a political subdivision thereof, credits with
21 respect to such assessments and upgrades may be allo-
22 cated, under such regulations as the Secretary shall pre-
23 scribe, to the person primarily responsible for designing
24 the property. Such person shall be treated as the taxpayer
25 for purposes of this credit.

1 “(f) REDUCTION IN BASIS.—For purposes of this
2 subtitle, the basis of any property for which a credit is
3 allowable under subsection (a) shall be reduced by the
4 amount of such credit so allowed.

5 “(g) DENIAL OF DOUBLE BENEFIT.—No deduction
6 shall be allowed under this chapter for any amount taken
7 into account in determining the credit under this section.”.

8 (b) CREDIT MADE PART OF GENERAL BUSINESS
9 CREDIT.—Subsection (b) of section 38 of such Code is
10 amended by striking “plus” at the end of paragraph (40),
11 by striking the period at the end of paragraph (41) and
12 inserting “, plus”, and by adding at the end the following
13 new paragraph:

14 “(42) the indoor air quality credit determined
15 under section 45BB.”.

16 (c) CLERICAL AMENDMENT.—The table of sections
17 for subpart D of part IV of subchapter A of chapter 1
18 is amended by adding at the end the following new item:

“Sec. 45BB. Indoor Air Quality Credit.”.

19 (d) EFFECTIVE DATE.—The amendments made by
20 this section shall apply to amounts paid or incurred after
21 December 31, 2026, in taxable years ending after such
22 date.

23 **SEC. 3. INDOOR AIR QUALITY CERTIFICATION.**

24 Not later than 365 days after the date of the enact-
25 ment of this Act, the Secretary of Energy, in consultation

1 with the Administrator of the Environmental Protection
2 Agency, shall establish a voluntary certification program
3 through which property owners may certify that their
4 properties are in compliance with the indoor air quality
5 standards of section 45BB(c) of the Internal Revenue
6 Code of 1986, as added by this Act.