

Congress of the United States

Washington, DC 20515

September 11, 2025

The Honorable Scott Bessent
Acting Commissioner
U.S. Internal Revenue Service
1111 Constitution Ave, NW
Washington, DC 20224

The Honorable Scott Bessent
Secretary
U.S. Department of the Treasury
1500 Pennsylvania Avenue NW
Washington, DC 20220

Dear Acting Commissioner and Secretary Bessent:

We write to ensure that hardworking, American families continue to receive the full benefit of Section 25C, the Energy Efficient Home Improvement Credit, which remains law and in effect through December 31, 2032. As you know, this credit was enacted on a bi-partisan basis twenty years ago under the George W. Bush Administration. The credit was subsequently expanded in the *Inflation Reduction Act* (P.L. 117-169), which incorporated provisions of the *Home Energy Savings Act*, led by Ways & Means Committee Member Rep. Jimmy Gomez. The Energy Efficient Home Improvement Credit provides significant relief for Americans by offering up to \$3,200 annually for qualifying energy-efficient home improvements – helping households lower utility bills and reduce overall living costs.

It appears that the Internal Revenue Service is taking the position, in guidance for taxpayers on its website, that the benefits of Section 25C are no longer available to taxpayers after December 31, 2025.¹ However, the *One Big Beautiful Bill Act* (P.L.119-21) did not modify the expiration date of the credit, which remains December 31, 2032.²

To be clear, Treasury and the Internal Revenue Service (IRS) do not have the authority to subsume or disregard this provision; the agency must follow statutory law as enacted by Congress. As Members of the Committee of jurisdiction responsible for drafting tax policy, we emphasize that Section 25C remains fully operative and that the IRS must continue to administer it as Congress intended. Any suggestion that Section 25C has expired is not only legally incorrect but would also represent an unauthorized \$21 billion tax hike on hard-working American families.

Our colleagues in the Senate, responsible for drafting the enacted provision, chose to eschew consideration of P.L. 119-21 under regular order. Accordingly, its rushed, middle of the night advancement left the American public with no legislative history to determine Congressional intent regarding the enacted provision. If our colleagues on the other side of the aisle truly intended to eliminate it, they should have cited the law correctly – Congress writes laws, and sloppy drafting is no excuse for the Treasury department to substitute its policy preferences for the language of the law as enacted.

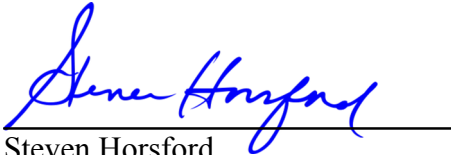
Thus, the law is clear: Section 25C must continue through 2032. We urge the IRS to affirm publicly that the credit remains available in future tax years and to reject any interpretation that would unlawfully strip households of these savings.

¹ <https://www.irs.gov/credits-deductions/energy-efficient-home-improvement-credit>.

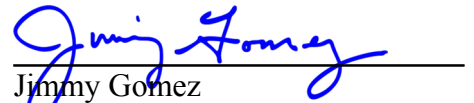
² The enrolled text of Public Law 119-21 modifies subsection (h) of 26 U.S.C. § 25C, which concerns the Personal Identification Number requirement. By contrast, termination of the credit would have required amendment to subsection (i). As Congressional tax writers, we emphasize that Congress did not enact, and we do not support, any interpretation that substitutes purported intent for statutory text. The Internal Revenue Service must adhere to enacted law, not assumed intent.

Thank you for your attention to this matter. We look forward to your confirmation that Section 25C will remain in place as dictated by statute.

Sincerely,



Steven Horsford
Member of Congress



Jimmy Gomez
Member of Congress



Richard E. Neal
Member of Congress



Mike Thompson
Member of Congress



Danny K. Davis
Member of Congress



John B. Larson
Member of Congress



Gwen S. Moore
Member of Congress



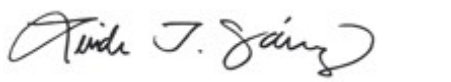
Suzan K. DelBene
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Terri A. Sewell
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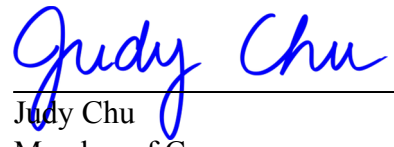
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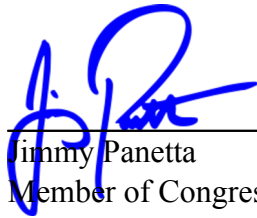
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