

June 23, 2025

The Honorable John Thune  
Majority Leader  
S-230, Capitol Building  
Washington, DC 20510

The Honorable Mike Johnson  
Speaker of the U.S. House of Representatives  
H-232, Capitol Building  
Washington, DC 20515

The Honorable Mike Crapo  
Chairman  
U.S. Senate Committee on Finance  
219 Dirksen Senate Office Building  
Washington, DC 20510

The Honorable Jason Smith  
Chairman  
U.S. House Committee on Ways and Means  
1139 Longworth House Office Building  
Washington, DC 20515

Dear Leader Thune, Speaker Johnson, Chairman Crapo, and Chairman Smith:

We write in strong support of Section 179D, the Energy Efficient Commercial Building Deduction, and respectfully urge that this important policy be preserved. We oppose the proposed wind-down of Section 179D included in the Senate Finance Committee's reconciliation bill text and request that the provision be stricken.

The undersigned organizations represent a broad coalition of stakeholders – including professionals in construction, manufacturing, engineering, architecture, building services, and energy efficiency – who have worked with Section 179D since its inception and understand its vital role in driving economic growth and innovation.

By way of background, Section 179D was first enacted under President George W. Bush in the Energy Policy Act of 2005 and made permanent under President Donald Trump in 2020. Section 179D is an enhanced tax deduction akin to accelerated cost recovery that enables commercial building owners to offset investments in proven, yet innovative, energy efficiency technology. Section 179D encourages private investment in infrastructure upgrades to lighting, HVAC and building envelope, powering job creation in the trades, construction, engineering, and manufacturing that contribute to America's economic strength and competitiveness.

Additionally, as the nation considers America First Energy Policy and how to address increasing energy demands, Section 179D is an important part of the solution to help reduce long-term energy costs and ease demand on the grid. At a time when energy independence and infrastructure resiliency are national priorities, removing or phasing out Section 179D would deliver only marginal budgetary savings while disrupting an important ecosystem of innovation, efficiency, and economic opportunity.

We strongly urge Congress to strike the Senate Finance Committee's proposed wind-down of Section 179D. Instead, Section 179D should be retained in the tax code, building on its strong two decades of bipartisan history and allowing building owners and the building sector to foster American energy dominance and energy efficiency innovation into the future. Thank you for your leadership and commitment to energy innovation and job creation.

Respectfully,

The Air Conditioning Contractors of America  
Aircon Energy of California  
Ameresco  
American Chemistry Council, Plastics Division  
American Council of Engineering Companies  
The American Institute of Architects  
American Lighting Association  
Alliance to Save Energy  
alliant  
ASHRAE  
Blue Energy Group  
Broken Arrow Electric Supply  
Business Resources Services  
Carbon Zero Buildings  
Carrier Global Corporation  
CCIM Institute  
CMTA  
C&N Mechanical  
Concord Energy Strategies  
Credistry  
Donnelly Energy  
Dream Strategies  
DuPont Performance Building Solutions  
EarthKind Energy Consulting  
Eifler & Associates, Architects  
ELB Consulting, Inc  
Energy Systems Group  
Energy Tax Savers  
Engineered Tax Services  
Ewbank Geo Testing, LLC  
Federal Performance Contracting Coalition  
Frazier & Deeter Advisory, LLC  
Geary Engineering, Inc  
GIANCO Environmental Services  
Green Building Initiative  
Heating, Air-conditioning, & Refrigeration Distributors International  
HMFH Architects  
Institute of Real Estate Management  
Johnson Controls, Inc.  
JPC Energy Engineers  
Lavallee Brensinger Architects  
L&S Engineering Associates  
McGuire Sponsel  
MD Energy Savers, LLC

Metrus Energy  
Millig, LLC  
National Association of College and University Business Officers  
National Association of Electrical Distributors  
National Association of Energy Service Companies  
National Association of Realtors  
National Electrical Contractors Association  
National Electrical Manufacturers Association  
National Roofing Contractors Association  
NORESCO  
Omni Architects  
Perfection Group  
Polyisocyanurate Insulation Manufacturers Association  
RA Advisors  
Rains Energy  
Robin Gray Design, LLC  
RSC Architects  
RWE Clean Energy  
Schneider Electric  
The Sheet Metal and Air Conditioning Contractors National Association  
Southland Industries  
Studio G Architects  
TaxTaker  
TE Fusion Group  
TRIO Electric  
U.S. Green Building Council  
Walker Reid Strategies  
Willdan Group, Inc.  
Wipfli LLP  
YSPM, LLC  
Zero Circle Inc