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**TESTIMONY IN SUPPORT WITH AMENDMENT OF HB778  
INCOME TAX- HEALTHY INDOOR AIR QUALITY TAX CREDIT**

Ways & Means Committee  
February 18, 2021

Chair Kaiser, Vice-Chair Washington and Members of the Committee,

Thank you for the opportunity to testify before you on HB778, Healthy Indoor Air Quality Tax Credit. The purpose of this bill is to provide a tax credit for the installation of indoor air quality (IAQ) equipment in certain residential or commercial properties. Qualifying residential properties include the taxpayer's residence or a single or multifamily residential rental, with 4 or fewer units. The tax credit may not exceed \$1000 for individuals and residential property owners and \$2,000 for small businesses.

“Indoor air quality equipment” means equipment that is installed by a licensed Heating, Ventilation and Air Conditioning (HVAC) contractor and improves indoor air quality, including enhanced ventilation and filtration systems, bipolar ionization technologies, or ultraviolet lighting.

During these unprecedented times resulting from the COVID-19 pandemic individuals are spending unsurmountable amounts of time in their homes. Now, more than ever, it is important those residences offer proper ventilation and filtration. Furthermore, it is equally important for small businesses to offer a quality clean air workplace for employees. The installation of IAQ technologies offers that security and helps in limiting the spread of viruses.

The Clean Energy Jobs Act (CEJA), set a goal of 50% renewable energy by 2030. Last session, this legislative body altered CEJA by the altering the definition of “clean energy industry” to include HVAC. HB778 provides incentive to homeowners, landlords, and small business owners to upgrade their HVAC systems to secure healthier cleaner air quality for their residents, tenants, and employees, while moving them one step closer to securing energy efficiency.

For these reasons, I am requesting a favorable report.

With kindest regards,  
Benjamin Brooks