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**TESTIMONY IN SUPPORT OF HB74  
INCOME TAX- CREDIT FOR ENERGY EFFICIENCY UPGRADES  
PASSIVE HOUSES**

Ways & Means Committee  
January 14, 2021

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

Thank you for the opportunity to testify before you on HB74, Income Tax- Credit for Energy Efficiency Upgrades- Passive House. The purpose of this bill is to provide a tax credit for the installation of energy efficiency products in residential properties, which would bring those residences in compliance with the Passive House Standard, as set by the Passive House Institute. Qualifying residential properties include the taxpayer's residence or a single or multifamily residential rental unit. The tax credit may not exceed the lesser of 10% of the total costs paid or incurred by the owner for an energy efficiency upgrade or \$2,000.

An "energy efficiency upgrade measure" is defined as energy efficiency improvement to the building envelope or duct system that meets or exceeds the minimum value for the improved component established by the version of the international energy conservation code (IECC). Such upgrade measures include the following: additional insulation; triple pane argon or krypton gas filled windows; storm windows; weather stripping and caulking; and duct sealing and insulation.

Passive House is not a brand name but rather a building standard that is energy efficient, comfortable, affordable and ecological. The Passive House envelope minimizes heat losses by separating the interior from the exterior. Upgrading low-rise multifamily buildings to Passive House criteria can result in overall energy savings of 15-20% over the 2019 base line code; 50% average reduction of heating demand and 47-59% reduction of carbon emissions using Passive House Planning Package.

The Clean Energy Job Acts (CEJA), set a goal of 50% renewable energy by 2030. Energy efficiency is vital in meeting that renewable and clean energy goal. HB74 provides incentive to Maryland homeowners to move their homes to more energy efficiency thus getting Maryland one step closer to our 2030 goal.

For these reasons, I am requesting a favorable report.

With kindest regards,

Benjamin Brooks