

# Integrated Solar Roofs: Federal Legislation Introduced to Expand Solar Investment Tax Credit



**Walter Wright, Jr.**  
wwright@mwlaw.com  
(501) 688.8839

08/06/2021

Identical legislation has been introduced in the United States House of Representatives (“House”) and Senate that would expand the solar investment tax credit (“ITC”) to include integrated solar roofs.

The House and Senate legislation is titled the:

*Revamping Appropriate Incentives for Solar Energy for the Roof Act (“Roof Act”)*

The legislation was introduced by Representatives Mikie Sherill (NJ-11) and Bill Pascrell, Jr. (NJ-09) in the House and Senator Jon Ossoff (GA) in the Senate.

The sponsors of the legislation state that the ITC may not cover solar integrated roofing products. A news release introducing the legislation states that:

. . . This outdated gap in the tax code makes it hard for manufacturers to accurately price the installation of a solar integrated roof for consumers and forces roofers and homeowners to delineate what part of a highly integrated job would apply for the credit.

The Roof Act is argued to eliminate this issue.

Expanding the ITC is therefore stated to:

- Eliminate confusion and red tape
- Allow consumers to expense roof repairs and replacement that may be necessary for solar installation

A copy of the Senate version of the Roof Act can be downloaded [here](#) and the sponsors’ news release [here](#).