November 11, 2022

Internal Revenue Service
United States Department of the Treasury
Ben Franklin Station
P.O. Box 7604, Room 5203
Washington, D.C., 20044

Sent via www.regulations.gov

Re: Comments in Response to Notice 2022-48, Request for Comments on Incentive Provisions for Improving the Energy Efficiency of Residential and Commercial Buildings

Dear Secretary Yellen and Commissioner Rettig,

On behalf of the health organizations signed below, our tens of thousands of health professionals and concerned citizen members, and the populations we serve, we would like to thank the Treasury Department and Internal Revenue Service (IRS) for soliciting public comments on the application of the climate and energy tax incentives in the Inflation Reduction Act. We would like to take this opportunity to focus on the IRS notice regarding incentives for homes and buildings.

Decisions made regarding energy use in homes and buildings have a significant impact on the climate, and thus on human health and wellbeing. PSR requests that when implementing the Energy Efficient Home Improvement Credit (§ 25C), the Residential Clean Energy Credit (§ 25D), or the New Energy Efficient Home Credit (§ 45L), the IRS prioritize the adoption of electric home appliances over highly efficient gas appliances. This choice builds the momentum to transition from fossil fuels and replace them with clean, safe, health-protective renewal energy, thus mitigating climate change and protecting public health.

Home appliances are a decadal investment. Any new gas stove, gas hot water boiler, or gas heat pump will lock in our reliance on energy sources that counter our nation's commitment to

reducing greenhouse gases. Reliance on gas and oil appliances is a key contributor to methane pollution, a potent greenhouse gas, with 80 times the warming power of carbon dioxide over its first 20 years in the atmosphere. According to the Environmental Protection Agency, natural gas and petroleum systems are the second largest source of methane emissions in the United States. A typical U.S. home can cut its heating-related climate pollution by 45 percent to 72 percent by swapping out a gas-fired furnace for an efficient, all-electric heat pump.

Protracted reliance on fossil fuel-powered home appliances also threatens public health, disproportionately impacting low-income households and communities of color. Gas appliances, even those that are highly efficient, are associated with a host of indoor air quality health impacts. Gas stoves in particular release dangerous air pollutants, including nitrogen dioxide, carbon monoxide, particulate matter and benzene. These are dangerous pollutants that can inflict lasting damage on the human body. Of these, nitrogen dioxide is the greatest threat. Exposure exacerbates asthma symptoms and is a likely cause of new cases of asthma; it is linked to increases in emergency department visits and hospital admissions for asthma. It is also associated with COPD, stunted lung development, cardiac arrhythmias, infant mortality, higher rates of dementia in older adults, and ischemic stroke. Children are among the most vulnerable to these health effects, due to their rapid breathing, higher lung-to-body ratio and developing immune respiratory systems. Furthermore, residents in low-income neighborhoods and communities of color are three times more likely to live in an area with poor outdoor air quality, which compounds the harm done by indoor air pollution.

Electrification of homes would both help meet our nation's climate ambitions, and would provide environmental justice communities with healthier homes, cleaner air, and energy-efficient appliances. We must ensure that these tax incentives are not protracting our fossil fuel dependence but helping create a clean and energy-efficient economy.

Thank you for the opportunity to submit these comments and for your consideration.

Sincerely,

Physicians for Social Responsibility
Physicians for Social Responsibility Colorado
Physicians for Social Responsibility Greater Boston
Physicians for Social Responsibility Maine
Physicians for Social Responsibility Pennsylvania
Physicians for Social Responsibility San Francisco
Physicians for Social Responsibility Washington
Alliance of Nurses for Healthy Environments
American Public Health Association
Asthma and Allergy Foundation of America
Center for Climate Change and Health
National Association for Pediatric Nurse Practitioners

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