Using the 179D Tax Deduction to Reduce Energy Use in Municipal Buildings

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**2. Partial Building Systems Approach**

**Lighting ($0.60/sq. ft.)**
- interior only; bi-level switching may be required
- ballasts must be replaced; meet watts/s.f.
- Dependant upon building type

**HVAC & Hot Water ($0.60/sq. ft.)**
- Typically applies to New Construction
- Dependant upon building location

**Building Envelope ($0.60/sq. ft.)**
- Typically applies to New Construction
- Dependant upon building location
The Standards Required by 179D Guidelines

*This pie chart includes an adjustment factor used by the EIA to reconcile two datasets.*
Regional Climate Zone Map

Source: U.S. Department of Energy (Briggs et al. 2003)