NATIONAL GLASS ASSOCIATION with GANA | ADVOCACY

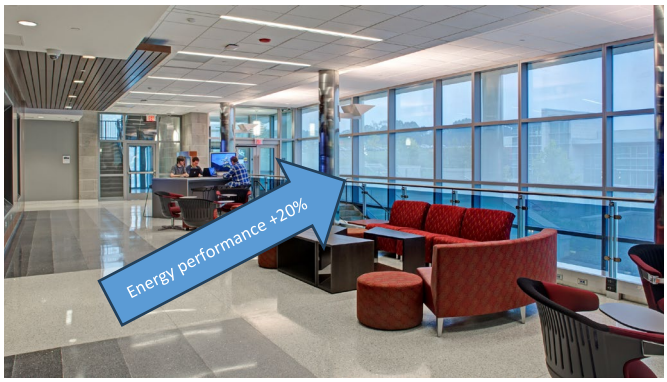
# High-Performance Windows Can Help Save the World

**The request:**

- Section 48 of the Internal Revenue Code includes an **investment tax credit for electrochromic glass**.
  - **Extend the expiration** of the tax credit for construction that starts before 2032.
  - **Expand the definition** to include other high-performance window options including dynamic glazing, high R-value products, vacuum insulating glazing and triple glazing.
- Allocate DOE funds for high-performance window implementation. Tie windows to the funding allocated for heat pumps in DOE programs.

## Why High-Performance Windows Matter

- Upgrading improves total building energy performance and reduces utility bills by up to 20%
- Improves comfort and health for occupants
- Reduces operational costs and carbon emissions




## High-Performance Windows Save Lives

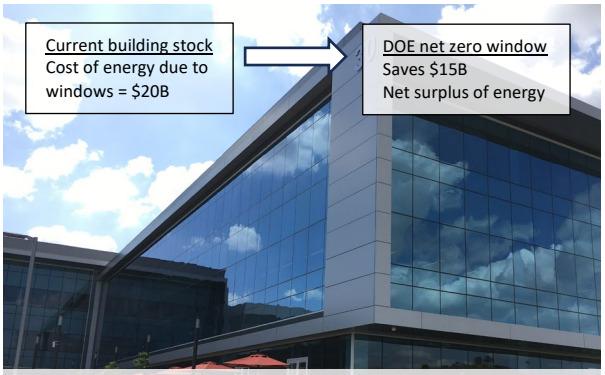
- Improves building resiliency during storms and natural disasters
- Insulates the building and keeps people alive during extreme hot and cold weather with power disruption


## Heat Pumps + High-Performance Windows

- High-performance windows directly affect heat pump loads
- The two work in concert and make heat pump programs more effective
- Upgrading existing windows at the same time as heat pump installation allows for downsizing of replacement mechanical systems and more effective use of funding


## Window Replacement/Retrofit Saves Energy

- Supports skilled-worker job creation, manufacturing demand for US-made products, and urban renewal




If all commercial windows were replaced with the highest performance integrated façade systems, building owners could save $15B/year as the windows become "net energy suppliers."

**References:** Triple Glazing and Embodied Energy: Yes, the Juice is Worth the Squeeze- Culp, T, Jan 2022; Zero Energy Windows, Arasteh, D; Selkowitz, S; Apte, J; LaFrance, M, Proceedings of the 2006 ACEEE Summer Study on Energy Efficiency in Buildings, August 13-18, 2006, Pacific Grove, CA

National Glass Association (NGA) combined with the Glass Association of North America (GANA) in 2018 to create the largest trade association serving our industry. We develop standards, create technical resources, promote and advocate for glass in the built environment, and advance the industry as a viable, thriving and exciting career path. Learn more at glass.org/advocacy. For further information on glass industry sustainability efforts and high-performance windows, please email NGA Technical Staff at technicalsvcs@glass.org.