

# Commercial Lighting Tax Deduction

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## The Energy Efficient Commercial Buildings Deduction EPAct 2005's new incentive for lighting and building efficiency

The Energy Policy Act of 2005 created the Energy Efficient Commercial Buildings Deduction, which allows building owners to deduct the entire cost of a lighting or building upgrade in the year the equipment is placed in service, subject to a cap. This website, developed by the Lighting Systems Division of the [National Electrical Manufacturers Association \(NEMA\)](#) in cooperation with the [Commercial Building Tax Deduction Coalition](#), provides education about the lighting aspects of the Deduction and resources to help with its implementation. It was created as the first of a series of lighting education initiatives by the lighting industry addressing lighting quality and efficiency.

### How does it work?

Learn about the lighting aspects of EPAct 2005's Commercial Buildings Deduction. [More..](#)

### Okay, but what about ...?

See the answers for popular questions about the Commercial Buildings Deduction, and ask one yourself. [More..](#)

### How does this apply to my project?

See examples on how you can qualify for the Commercial Buildings Deduction on our next project. [More..](#)