

Notice 2008-40

Amplification of Notice 2006-52; Deduction for Energy Efficient Commercial Buildings

SECTION 6. APPLICATION OF THE INTERIM LIGHTING RULE TO UNCONDITIONED GARAGE SPACE

For purposes of the Interim Lighting Rule, the definition of a Building within the Scope of Standard 90.1-2001 (found in Section 5.01 of Notice 2006-52) is expanded to include a structure that—

- (1) Encloses space affording shelter to persons, animals, or property within exterior walls (or within exterior and party walls) and a roof;
- (2) Is not a single-family house, a multi-family structure of three stories or fewer above grade, a manufactured house (mobile home), or a manufactured house (modular); and
- (3) Is unconditioned attached or detached garage space as referenced by Tables 9.3.1.1 and 9.3.1.2 of Standard 90.1- 2001