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(Original Signature of Member)

119TH CONGRESS
1ST SESSION

H. R. _____

To amend the Internal Revenue Code of 1986 to phase-out the clean electricity production and investment credits with respect to wind and solar energy.

IN THE HOUSE OF REPRESENTATIVES

Mrs. FEDORCHAK introduced the following bill; which was referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to phase-out the clean electricity production and investment credits with respect to wind and solar energy.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Ending Intermittent Energy Subsidies Act of 2025''.

SEC. 2. TERMINATION OF TRANSFERABILITY OF PORTION OF CLEAN ELECTRICITY CREDITS ATTRIBUTABLE TO WIND OR SOLAR ENERGY.

(a) CLEAN ELECTRICITY PRODUCTION CREDIT.—Section 6418(f)(1)(A)(vii) of the Internal Revenue Code of 1986 is amended to read as follows:

''(vii) so much of the clean electricity production credit determined under section 45Y as is not attributable to electricity produced using solar or wind energy.''.

(b) CLEAN ELECTRICITY INVESTMENT CREDIT.—Section 6418(f)(1)(A)(xi) of such Code is amended to read as follows:

''(xi) so much of the clean electricity investment credit determined under section 48E as is not allowed with respect to a qualified facility (as defined in such section) which is used for the generation of electricity using wind or solar energy.''.

(c) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SEC. 3. PHASE-OUT OF CLEAN ELECTRICITY PRODUCTION CREDIT WITH RESPECT TO SOLAR AND WIND POWER.

(a) IN GENERAL.—Section 45Y(d) of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

''(4) SPECIAL RULE FOR SOLAR AND WIND ENERGY.—In the case of electricity produced from solar or wind energy, the amount of the credit determined under subsection (a) (determined without regard to this paragraph) shall be equal to the product of the amount otherwise so determined, multiplied by—

''(A) in the case of electricity produced during the first calendar year beginning after the date of the enactment of the Ending Intermittent Energy Subsidies Act of 2025, 80 percent,

''(B) in the case of electricity produced during the second calendar year beginning after the date of the enactment of the Ending Intermittent Energy Subsidies Act of 2025, 60 percent,

''(C) in the case of electricity produced during the third calendar year beginning after the date of the enactment of the Ending Inter-

mittent Energy Subsidies Act of 2025, 40 percent,

''(D) in the case of electricity produced during the fourth calendar year beginning after the date of the enactment of the Ending Intermittent Energy Subsidies Act of 2025, 20 percent, or

''(E) in the case of electricity produced after such fourth calendar year, zero percent,''.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to electricity produced after the date of the enactment of this Act.

SEC. 4. PHASE-OUT OF CLEAN ELECTRICITY INVESTMENT CREDIT.

(a) IN GENERAL.—Section 48E(e) of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

''(4) SPECIAL RULE FOR SOLAR AND WIND ENERGY.—The amount of the clean electricity investment credit under subsection (a) with respect to any qualified investment in a qualified facility which generates electricity using wind or solar energy shall be equal to the product of—

''(A) the amount of the credit determined under subsection (a) without regard to this subsection, multiplied by

''(B) in the case of a facility placed in service—

''(i) during the first calendar year beginning after the date of the enactment of the Ending Intermittent Energy Subsidies Act of 2025, 80 percent,

''(ii) during the second calendar year beginning after the date of the enactment of the Ending Intermittent Energy Subsidies Act of 2025, 60 percent,

''(iii) during the third calendar year beginning after the date of the enactment of the Ending Intermittent Energy Subsidies Act of 2025, 40 percent,

''(iv) during the fourth calendar year beginning after the date of the enactment of the Ending Intermittent Energy Subsidies Act of 2025, 20 percent, or

''(v) after such fourth calendar year, zero percent,''.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to property placed in service after the date of the enactment of this Act.