

IRA Clean Energy Tax Credits in House GOP Bill: 5 Things to Know

Individual Provisions	Also Known As	Policy Change
Clean Electricity Production Credit	45Y	Phase out starting after 2028, finished before 2032
Clean Electricity Investment Credit	48E	Phase out starting after 2028, finished before 2032
Zero Emission Nuclear Production Credit	45U	Phase out starting after 2028, finished before 2032
Hydrogen Production Credit	45V	Repeal after 2025
Clean Vehicle Credit	30D	Repeal after 2025; retain in limited form for EVs from new production lines in 2026
Previously-Owned Clean Vehicle Credit	25E	Repeal after 2025
Qualified Commercial Clean Vehicle Credit	45W	Repeal after 2025
Alternative Fuel Vehicle Refueling Property Credit	30C	Repeal after 2025
Energy Efficient Home Improvement Credit	25C	Repeal after 2025
Residential Clean Energy Credit	25D	Repeal after 2025
New Energy-Efficient Home Credit	45L	Repeal after 2025
Advanced Manufacturing Production Credit	45X	Phase out for wind energy components after 2027, phase out for all other components after 2031
Clean Fuel Production Credit	45K	Extend through 2031, introduce some restrictions, expand eligibility
Section 48 Energy Property Credit (Heat Pumps)	Section 48	Phase out starting in 2030, finished before 2032
Broader Reforms		
Limit Transferability	45Y, 48E, 45U, 45X, 45K, 45Q	Repeal after 2027
Further Limit Credit Access for Foreign Entities	45Y, 45K, 45Q, 45U, 45X, 48E	Brings foreign entity of concern (FEOC) restrictions from clean vehicle credit to encompass several credits, expands definition of foreign entities or support (varies by provision)