

119TH CONGRESS
2D SESSION

S. J. RES. 107

Providing for congressional disapproval under chapter 8 of title 5, United States Code, of the rule submitted by the Internal Revenue Service relating to “Beginning of Construction Requirements for Purposes of the Termination of Clean Electricity Production Credits and Clean Electricity Investment Credits for Applicable Wind and Solar Facilities”.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 12, 2026

Ms. CORTEZ MASTO (for herself, Mr. SCHUMER, and Mr. WYDEN) introduced the following joint resolution; which was read twice and referred to the Committee on Finance

JOINT RESOLUTION

Providing for congressional disapproval under chapter 8 of title 5, United States Code, of the rule submitted by the Internal Revenue Service relating to “Beginning of Construction Requirements for Purposes of the Termination of Clean Electricity Production Credits and Clean Electricity Investment Credits for Applicable Wind and Solar Facilities”.

1 *Resolved by the Senate and House of Representatives*
2 *of the United States of America in Congress assembled,*
3 That Congress disapproves the rule submitted by the In-
4 ternal Revenue Service relating to “Beginning of Con-

1 struction Requirements for Purposes of the Termination
2 of Clean Electricity Production Credits and Clean Elec-
3 tricity Investment Credits for Applicable Wind and Solar
4 Facilities” (Internal Revenue Service Notice 2025–42),
5 and such rule shall have no force or effect.

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