

119TH CONGRESS
1ST SESSION

H. R. 2838

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

APRIL 10, 2025

Ms. FEDORCHAK (for herself, Mr. GOLDMAN of Texas, Mr. PALMER, and Mr. WEBER of Texas) introduced the following bill; which was referred to the Committee on Ways and Means

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.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Ending Intermittent
5 Energy Subsidies Act of 2025”.

1 **SEC. 2. TERMINATION OF TRANSFERABILITY OF PORTION**
2 **OF CLEAN ELECTRICITY CREDITS ATTRIB-**
3 **UTABLE TO WIND OR SOLAR ENERGY.**

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

7 “(vii) so much of the clean electricity
8 production credit determined under section
9 45Y as is not attributable to electricity
10 produced using solar or wind energy.”.

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

14 “(xi) so much of the clean electricity
15 investment credit determined under section
16 48E as is not allowed with respect to a
17 qualified facility (as defined in such sec-
18 tion) which is used for the generation of
19 electricity using wind or solar energy.”.

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

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

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

7 “(4) SPECIAL RULE FOR SOLAR AND WIND EN-
8 ERGY.—In the case of electricity produced from
9 solar or wind energy, the amount of the credit deter-
10 mined under subsection (a) (determined without re-
11 gard to this paragraph) shall be equal to the product
12 of the amount otherwise so determined, multiplied
13 by—

14 “(A) in the case of electricity produced
15 during the first calendar year beginning after
16 the date of the enactment of the Ending Inter-
17 mittent Energy Subsidies Act of 2025, 80 per-
18 cent,

19 “(B) in the case of electricity produced
20 during the second calendar year beginning after
21 the date of the enactment of the Ending Inter-
22 mittent Energy Subsidies Act of 2025, 60 per-
23 cent,

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

1 mittent Energy Subsidies Act of 2025, 40 per-
2 cent,

3 “(D) in the case of electricity produced
4 during the fourth calendar year beginning after
5 the date of the enactment of the Ending Inter-
6 mittent Energy Subsidies Act of 2025, 20 per-
7 cent, or

8 “(E) in the case of electricity produced
9 after such fourth calendar year, zero percent,”.

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

13 **SEC. 4. PHASE-OUT OF CLEAN ELECTRICITY INVESTMENT**
14 **CREDIT.**

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

18 “(4) SPECIAL RULE FOR SOLAR AND WIND EN-
19 ERGY.—The amount of the clean electricity invest-
20 ment credit under subsection (a) with respect to any
21 qualified investment in a qualified facility which gen-
22 erates electricity using wind or solar energy shall be
23 equal to the product of—

1 “(A) the amount of the credit determined
2 under subsection (a) without regard to this sub-
3 section, multiplied by

4 “(B) in the case of a facility placed in
5 service—

6 “(i) during the first calendar year be-
7 ginning after the date of the enactment of
8 the Ending Intermittent Energy Subsidies
9 Act of 2025, 80 percent,

10 “(ii) during the second calendar year
11 beginning after the date of the enactment
12 of the Ending Intermittent Energy Sub-
13 sidies Act of 2025, 60 percent,

14 “(iii) during the third calendar year
15 beginning after the date of the enactment
16 of the Ending Intermittent Energy Sub-
17 sidies Act of 2025, 40 percent,

18 “(iv) during the fourth calendar year
19 beginning after the date of the enactment
20 of the Ending Intermittent Energy Sub-
21 sidies Act of 2025, 20 percent, or

22 “(v) after such fourth calendar year,
23 zero percent,”.

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

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