

any dollar limitation contained in such section). Such term shall not include any amount taken into account for purposes of determining any other credit allowed under this subpart.

**(h) Election to have credit not apply**

**(1) In general**

A taxpayer may elect to have this section not apply for any taxable year.

**(2) Other rules**

Rules similar to the rules of paragraphs (2) and (3) of section 51(j) shall apply for purposes of this subsection.

**(i) Termination**

This section shall not apply to wages paid in taxable years beginning after December 31, 2025.

(Added Pub. L. 115–97, title I, §13403(a)(1), Dec. 22, 2017, 131 Stat. 2135; amended Pub. L. 116–94, div. Q, title I, §142(a), Dec. 20, 2019, 133 Stat. 3234; Pub. L. 116–260, div. EE, title I, §119(a), Dec. 27, 2020, 134 Stat. 3051.)

**Editorial Notes**

REFERENCES IN TEXT

The Family and Medical Leave Act of 1993 and that Act, referred to in subsecs. (c)(2)(B) and (e)(1), (3), is Pub. L. 103–3, Feb. 5, 1993, 107 Stat. 6. Title I of the Act is classified generally to subchapter I (§2611 et seq.) of chapter 28 of Title 29, Labor. Section 102 of the Act is classified to section 2612 of Title 29. For complete classification of this Act to the Code, see Short Title note set out under section 2601 of Title 29 and Tables.

Section 3(e) of the Fair Labor Standards Act of 1938, referred to in subsec. (d), is classified to section 203(e) of Title 29, Labor.

AMENDMENTS

2020—Subsec. (i). Pub. L. 116–260 substituted “December 31, 2025” for “December 31, 2020”.

2019—Subsec. (i). Pub. L. 116–94 substituted “December 31, 2020” for “December 31, 2019”.

**Statutory Notes and Related Subsidiaries**

EFFECTIVE DATE OF 2020 AMENDMENT

Pub. L. 116–260, div. EE, title I, §119(b), Dec. 27, 2020, 134 Stat. 3051, provided that: “The amendment made by this section [amending this section] shall apply to wages paid in taxable years beginning after December 31, 2020.”

EFFECTIVE DATE OF 2019 AMENDMENT

Pub. L. 116–94, div. Q, title I, §142(b), Dec. 20, 2019, 133 Stat. 3234, provided that: “The amendment made by this section [amending this section] shall apply to wages paid in taxable years beginning after December 31, 2019.”

EFFECTIVE DATE

Section applicable to wages paid in taxable years beginning after Dec. 31, 2017, see section 13403(e) of Pub. L. 115–97, set out as an Effective Date of 2017 Amendment note under section 38 of this title.

**§ 45T. Auto-enrollment option for retirement savings options provided by small employers**

**(a) In general**

For purposes of section 38, in the case of an eligible employer, the retirement auto-enrollment credit determined under this section for any taxable year is an amount equal to—

- (1) \$500 for any taxable year occurring during the credit period, and
- (2) zero for any other taxable year.

**(b) Credit period**

For purposes of subsection (a)—

**(1) In general**

The credit period with respect to any eligible employer is the 3-taxable-year period beginning with the first taxable year for which the employer includes an eligible automatic contribution arrangement (as defined in section 414(w)(3)) in a qualified employer plan (as defined in section 4972(d)) sponsored by the employer.

**(2) Maintenance of arrangement**

No taxable year with respect to an employer shall be treated as occurring within the credit period unless the arrangement described in paragraph (1) is included in the plan for such year.

**(c) Eligible employer**

For purposes of this section, the term “eligible employer” has the meaning given such term in section 408(p)(2)(C)(i).

(Added Pub. L. 116–94, div. O, title I, §105(a), Dec. 20, 2019, 133 Stat. 3148.)

**Statutory Notes and Related Subsidiaries**

EFFECTIVE DATE

Section applicable to taxable years beginning after Dec. 31, 2019, see section 105(d) of Pub. L. 116–94, set out as an Effective Date of 2019 Amendment note under section 38 of this title.

**§ 45U. Zero-emission nuclear power production credit**

**(a) Amount of credit**

For purposes of section 38, the zero-emission nuclear power production credit for any taxable year is an amount equal to the amount by which—

- (1) the product of—
  - (A) 0.3 cents, multiplied by
  - (B) the kilowatt hours of electricity—
    - (i) produced by the taxpayer at a qualified nuclear power facility, and
    - (ii) sold by the taxpayer to an unrelated person during the taxable year, exceeds
- (2) the reduction amount for such taxable year.

**(b) Definitions**

**(1) Qualified nuclear power facility**

For purposes of this section, the term “qualified nuclear power facility” means any nuclear facility—

- (A) which is owned by the taxpayer and which uses nuclear energy to produce electricity,
- (B) which is not an advanced nuclear power facility as defined in subsection (d)(1) of section 45J, and
- (C) which is placed in service before the date of the enactment of this section.

**(2) Reduction amount**

**(A) In general**

For purposes of this section, the term “reduction amount” means, with respect to any