

119TH CONGRESS
1ST SESSION

H. R. 1754

To amend the Internal Revenue Code of 1986 to provide that the energy credit shall not apply to certain types of energy production on agricultural land, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 27, 2025

Mr. TIFFANY (for himself, Mr. DAVIDSON, Mr. CLINE, and Mr. WILLIAMS 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 provide that the energy credit shall not apply to certain types of energy production on agricultural land, and for other purposes.

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 “Future Agriculture Re-
5 tention and Management Act of 2025” or the “FARM Act
6 of 2025”.

1 **SEC. 2. RESTRICTION ON TAX CREDITS FOR RENEWABLE**
 2 **ENERGY PRODUCTION ON AGRICULTURAL**
 3 **LAND.**

4 (a) SOLAR PROPERTY.—

5 (1) IN GENERAL.—Section 48 of the Internal
 6 Revenue Code of 1986 is amended by adding at the
 7 end the following new subsection:

8 “(f) DENIAL OF CREDIT WITH RESPECT TO CERTAIN
 9 SOLAR ENERGY PROPERTY ON AGRICULTURAL LAND.—

10 “(1) IN GENERAL.—Subsection (a) shall not
 11 apply to equipment described in subsection
 12 (a)(3)(A)(i) that is placed in service by a public util-
 13 ity on agricultural land.

14 “(2) DEFINITIONS.—For purposes of this sub-
 15 section—

16 “(A) AGRICULTURAL LAND.—The term
 17 ‘agricultural land’ has the meaning given the
 18 term ‘eligible land’ in section 1240A of the
 19 Food Security Act of 1985.

20 “(B) PUBLIC UTILITY.—The term ‘public
 21 utility’ has the meaning given the term in sec-
 22 tion 136(c)(2).”.

23 (2) CONFORMING AMENDMENT.—Section
 24 48(a)(1) of such Code is amended by inserting “sub-
 25 section (f) and” after “provided in”.

1 (b) WIND PROPERTY.—Section 45(e)(6) of such Code
 2 is amended to read as follows:

3 “(6) DENIAL OF CREDIT WITH RESPECT TO
 4 CERTAIN ENERGY PROPERTY ON AGRICULTURAL
 5 LAND.—

6 “(A) IN GENERAL.—The credit determined
 7 under subsection (a) shall not apply to elec-
 8 tricity produced by a solar energy facility or
 9 wind facility placed in service after the date of
 10 enactment of the Future Agriculture Retention
 11 and Management Act of 2025 by a public util-
 12 ity on agricultural land.

13 “(B) DEFINITIONS.—For the purposes of
 14 this paragraph—

15 “(i) AGRICULTURAL LAND.—The term
 16 ‘agricultural land’ has the meaning given
 17 the term ‘eligible land’ in section 1240A of
 18 the Food Security Act of 1985.

19 “(ii) PUBLIC UTILITY.—The term
 20 ‘public utility’ has the meaning given the
 21 term in section 136(c)(2).”.

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

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