

119TH CONGRESS
1ST SESSION

H. R. 2133

To amend the Internal Revenue Code of 1986 to end the investment tax credit for offshore wind facilities in the inland navigable waters of the United States.

IN THE HOUSE OF REPRESENTATIVES

MARCH 14, 2025

Mr. LANGWORTHY 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 end the investment tax credit for offshore wind facilities in the inland navigable waters of the United States.

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 “Lakes Before Turbines
5 Act”.

6 **SEC. 2. ITC FOR CERTAIN OFFSHORE WIND FACILITIES**
7 **PROHIBITED AFTER 2022.**

8 (a) IN GENERAL.—Section 48(a)(5)(F)(ii) of the In-
9 ternal Revenue Code of 1986 is amended by inserting

1 “(other than any of the Great Lakes)” after “in the inland
2 navigable waters of the United States”.

3 (b) **EFFECTIVE DATE.**—The amendment made by
4 this section shall apply to taxable years beginning after
5 December 31, 2022.

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