

119TH CONGRESS  
1ST SESSION

# H. R. 2187

To amend the Internal Revenue Code of 1986 to disallow the production tax credit and investment tax credit for offshore wind facilities placed in service in the inland navigable waters of the United States or the coastal waters of the United States.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 18, 2025

Mr. FALLON (for himself, Mr. GOODEN, Ms. HAGEMAN, and Mr. GILL of Texas) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to disallow the production tax credit and investment tax credit for offshore wind facilities placed in service in the inland navigable waters of the United States or the coastal 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,*

1 **SECTION 1. DISALLOWANCE OF INVESTMENT TAX CREDIT**  
2 **AND CLEAN ELECTRICITY PRODUCTION**  
3 **CREDIT FOR CERTAIN OFFSHORE WIND FA-**  
4 **CILITIES.**

5 (a) INVESTMENT TAX CREDIT.—Section 48(a)(5) of  
6 the Internal Revenue Code of 1986 is amended by striking  
7 subparagraph (F).

8 (b) RENEWABLE RESOURCES PRODUCTION TAX  
9 CREDIT.—Section 45(d)(1) of such Code is amended by  
10 striking the period at the end and inserting “, or any facil-  
11 ity which is located in the inland navigable waters of the  
12 United States or in the coastal waters of the United  
13 States”.

14 (c) CLEAN ELECTRICITY PRODUCTION TAX CRED-  
15 IT.—Section 45Y(b)(1) of such Code is amended by add-  
16 ing at the end the following new subparagraph:

17 “(E) CERTAIN OFFSHORE WIND FACILI-  
18 TIES NOT TREATED AS QUALIFIED FACILI-  
19 TIES.—

20 “(i) IN GENERAL.—The term ‘quali-  
21 fied facility’ shall not include any disquali-  
22 fied offshore wind facility.

23 “(ii) DISQUALIFIED OFFSHORE WIND  
24 FACILITY.—For purposes of this subpara-  
25 graph, the term ‘disqualified offshore wind  
26 facility’ means an offshore wind facility

1           which is located in the inland navigable  
2           waters of the United States or in the  
3           coastal waters of the United States.”.

4           (d) CLEAN ELECTRICITY INVESTMENT TAX CRED-  
5 IT.—Section 48E(b)(3) of such Code is amended by add-  
6 ing at the end the following new subparagraph:

7                   “(D) CERTAIN OFFSHORE WIND FACILI-  
8           TIES NOT TREATED AS QUALIFIED FACILI-  
9           TIES.—The term ‘qualified facility’ shall not in-  
10          clude any disqualified offshore wind facility (as  
11          defined in section 45Y(b)(1)(E)(ii)).”.

12          (e) EFFECTIVE DATE.—The amendment made by  
13 this section shall apply to energy produced and property  
14 placed in service after December 31, 2025.

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