

119TH CONGRESS
1ST SESSION

H. R. 3291

To amend the Internal Revenue Code of 1986 to terminate the clean electricity production credit and clean electricity investment credit with respect to certain technologies, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

MAY 8, 2025

Mrs. KIGGANS of Virginia (for herself, Mr. GARBARINO, Mr. VALADAO, Mr. NEWHOUSE, and Mr. AMODEI of Nevada) 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 terminate the clean electricity production credit and clean electricity investment credit with respect to certain technologies, 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 “Certainty for Our En-
5 ergy Future Act”.

1 **SEC. 2. TERMINATION OF CLEAN ELECTRICITY PRODUC-**
2 **TION CREDIT WITH RESPECT TO CERTAIN**
3 **TECHNOLOGIES.**

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 paragraphs:

7 “(4) SPECIAL RULE FOR WIND AND SOLAR EN-
8 ERGY.—The term ‘qualified facility’ shall not include
9 any facility used for the generation of electricity
10 using wind or solar energy the construction of which
11 begins after December 31, 2030.

12 “(5) BEGINNING OF CONSTRUCTION DEFINI-
13 TION.—For purposes of determining when construc-
14 tion begins for purposes of this section, principles
15 similar to those under Notice 2013–29, 2013–20
16 I.R.B. 1085, and any subsequent guidance clari-
17 fying, modifying, or updating such notice, as in ef-
18 fect on January 1, 2025, including the Physical
19 Work Test, Five Percent Safe Harbor, Continuity
20 Requirement, and Continuity Safe Harbor, shall
21 apply.”.

22 (b) EFFECTIVE DATE.—The amendment made by
23 this section shall take effect on January 1, 2026.

1 **SEC. 3. TERMINATION OF CLEAN ELECTRICITY INVEST-**
2 **MENT CREDIT WITH RESPECT TO CERTAIN**
3 **TECHNOLOGIES.**

4 (a) IN GENERAL.—Section 48E(e) of the Internal
5 Revenue Code of 1986 is amended by adding at the end
6 the following new paragraphs:

7 “(4) SPECIAL RULE FOR WIND AND SOLAR EN-
8 ERGY.—The term ‘qualified facility’ shall not include
9 any facility used for the generation of electricity
10 using wind or solar energy the construction of which
11 begins after December 31, 2030.

12 “(5) BEGINNING OF CONSTRUCTION DEFINI-
13 TION.—For purposes of determining when construc-
14 tion begins for purposes of this section, principles
15 similar to those under Notice 2013–29, 2013–20
16 I.R.B. 1085, and any subsequent guidance clari-
17 fying, modifying, or updating such notice, as in ef-
18 fect on January 1, 2025, including the Physical
19 Work Test, Five Percent Safe Harbor, Continuity
20 Requirement, and Continuity Safe Harbor, shall
21 apply.”.

22 (b) EFFECTIVE DATE.—The amendment made by
23 this section shall take effect on January 1, 2026.

1 **SEC. 4. DENIAL OF CLEAN ENERGY TAX BENEFITS TO COM-**
 2 **PANIES CONNECTED TO COUNTRIES OF CON-**
 3 **CERN.**

4 (a) IN GENERAL.—Chapter 77 of the Internal Rev-
 5 enue Code of 1986 is amended by adding at the end the
 6 following new section:

7 **“SEC. 7531. DENIAL OF CLEAN ENERGY TAX BENEFITS TO**
 8 **COMPANIES CONNECTED TO COUNTRIES OF**
 9 **CONCERN.**

10 “(a) IN GENERAL.—In the case of any taxpayer that
 11 is a disqualified company, this title shall be applied with-
 12 out regard to sections 30C, 40, 40A, 40B, 45, 45Q, 45U,
 13 45V, 45W, 45X, 45Y, 45Z, 48, 48C, 48E, 179D, 6426(c),
 14 6426(d), 6426(e), and 6427(e).

15 “(b) DISQUALIFIED COMPANY.—For purposes of this
 16 section—

17 “(1) IN GENERAL.—The term ‘disqualified com-
 18 pany’ means any entity—

19 “(A) created or organized under the laws
 20 of, or controlled by, one or more governments
 21 of a foreign country that is a country of con-
 22 cern, or

23 “(B) controlled (in the aggregate) by one
 24 or more entities described in subparagraph (A).

25 “(2) COUNTRY OF CONCERN.—The term ‘coun-
 26 try of concern’ means the People’s Republic of

1 China, the Russian Federation, the Islamic Republic
2 of Iran, or the Democratic People’s Republic of
3 Korea.

4 “(3) CONTROL.—The term ‘control’ has the
5 meaning given such term under section 954(d)(3),
6 determined by treating the rules of section 958(a)(2)
7 as applying to both foreign and domestic corpora-
8 tions, partnerships, trusts, and estates.

9 “(4) GOVERNMENT OF A FOREIGN COUNTRY.—
10 The term ‘government of a foreign country’ means
11 a national government of a foreign country, an agen-
12 cy or government instrumentality of a national gov-
13 ernment of a foreign country, a dominant or ruling
14 political party of a foreign country, or any individual
15 currently in a senior role of a country of concern
16 and with substantial authority over policy, oper-
17 ations, or the use of government-owned resources of
18 the foreign country.”.

19 (b) CLERICAL AMENDMENT.—The table of sections
20 for chapter 77 of such Code is amended by adding at the
21 end the following new item:

“Sec. 7531. Denial of clean energy tax benefits to companies connected to
countries of concern.”.

22 (c) GUIDANCE.—Not later than 180 days after the
23 date of the enactment of this Act, the Secretary of the

1 Treasury (or the Secretary's delegate) shall issue guidance
2 regarding implementation of this section.

3 (d) EFFECTIVE DATE.—The amendments made by
4 this section shall apply to taxable years beginning on or
5 after the date that is 180 days after the date on which
6 the Secretary publishes guidance under subsection (c).

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