

119TH CONGRESS
1ST SESSION

H. R. 5862

To amend the Internal Revenue Code of 1986 to restore certain energy-related provisions as in effect prior to the enactment of Public Law 119-21.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 28, 2025

Mr. THOMPSON of California (for himself, Mr. NEAL, Mr. DOGGETT, Mr. LARSON of Connecticut, Mr. DAVIS of Illinois, Ms. SÁNCHEZ, Ms. SEWELL, Ms. DELBENE, Ms. CHU, Ms. MOORE of Wisconsin, Mr. BOYLE of Pennsylvania, Mr. BEYER, Mr. EVANS of Pennsylvania, Mr. SCHNEIDER, Mr. PANETTA, Mr. GOMEZ, Mr. HORSFORD, Ms. PLASKETT, Mr. SUOZZI, Mr. FIELDS, Ms. BARRAGÁN, Ms. ANSARI, Mr. TONKO, Mr. CLEAVER, Mr. CARTER of Louisiana, Mr. VARGAS, Mr. TRAN, Ms. MATSUI, Ms. SALINAS, Ms. MCCOLLUM, Mr. GARCIA of California, Mr. NORCROSS, Ms. CASTOR of Florida, Mr. GARAMENDI, Mr. SCOTT of Virginia, Mr. LIEU, Ms. DEGETTE, Mr. LYNCH, Mrs. CHERFILUS-MCCORMICK, Ms. NORTON, Mrs. MCIVER, Ms. KELLY of Illinois, Mr. LANDSMAN, Ms. SIMON, Mr. CASTEN, Mr. GOLDMAN of New York, Ms. TOKUDA, Mr. VICENTE GONZALEZ of Texas, Mr. KENNEDY of New York, Mr. DESAULNIER, Mr. MIN, Mrs. FOUSHEE, Ms. ELFRETH, Mr. MAGAZINER, Mr. DELUZZIO, Ms. BROWNLEY, Mr. COSTA, Mr. MFUME, Ms. MORRISON, Mr. MULLIN, Ms. WILLIAMS of Georgia, Ms. PETTERSEN, Ms. LOFGREN, Ms. ROSS, Mr. COURTNEY, Mr. TAKANO, Ms. SCHOLTEN, Mr. ESPALLAT, Mr. CORREA, Mr. JACKSON of Illinois, Ms. SCHAKOWSKY, Ms. TITUS, Mr. STANTON, Ms. MCCLELLAN, Mr. MCGARVEY, Ms. BUDZINSKI, Mr. HUFFMAN, Ms. FRIEDMAN, Mr. CARBAJAL, Mr. BELL, Ms. MCBRIDE, Mr. QUIGLEY, Ms. SCANLON, Ms. RANDALL, Mr. CARSON, Ms. BYNUM, Mr. HOYER, Mr. NADLER, Mr. TORRES of New York, Ms. KAMLAGER-DOVE, Mr. RUIZ, Ms. PINGREE, Mr. MRVAN, Ms. LOIS FRANKEL of Florida, Mr. COHEN, Ms. BONAMICI, Mr. LARSEN of Washington, Ms. JACOBS, Mr. GOTTHEIMER, Mr. KHANNA, Ms. GARCIA of Texas, Mr. LATIMER, Mr. THANEDAR, Ms. JOHNSON of Texas, Mr. FOSTER, Ms. DAVIDS of Kansas, Ms. McDONALD RIVET, Mr. AMO, Mr. SORENSEN, Mr. THOMPSON of Mississippi, Ms. STANSBURY, Mr. MENENDEZ, Ms. WATERS, Mr. MCGOVERN, and Mr. MOULTON) 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 restore certain energy-related provisions as in effect prior to the enactment of Public Law 119–21.

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, ETC.**

4 (a) SHORT TITLE.—This Act may be cited as the
 5 “American Energy Independence and Affordability Act”.

6 (b) REFERENCES TO THE INTERNAL REVENUE CODE
 7 OF 1986.—Except as otherwise expressly provided, when-
 8 ever in this Act an amendment or repeal is expressed in
 9 terms of an amendment to, or repeal of, a section or other
 10 provision, the reference shall be considered to be made to
 11 a section or other provision of the Internal Revenue Code
 12 of 1986.

13 **SEC. 2. TABLE OF CONTENTS.**

14 The table of contents of this Act is as follows:

Sec. 1. Short title, etc.

Sec. 2. Table of contents.

TITLE I—LOWERING ENERGY COSTS THROUGH ALL-OF-THE-
 ABOVE ENERGY PRODUCTION

Sec. 101. Clean energy production credit.

Sec. 102. Clean electricity investment credit.

Sec. 103. Advanced manufacturing production credit.

Sec. 104. Repeal of restriction on the extension of advance energy project credit
 program.

Sec. 105. Reversion of construction date for clean hydrogen production credit.

Sec. 106. Reversion of termination for residential clean energy credit.

Sec. 107. Reinstatement of special rate for sustainable aviation fuel.

TITLE II—LOWERING ENERGY COSTS THROUGH ENERGY
 EFFICIENCY

- Sec. 201. Energy efficient home improvement credit.
 Sec. 202. New energy efficient home credit.
 Sec. 203. Repeal of termination of new energy efficient commercial buildings deduction.
 Sec. 204. Restoration of cost recovery for energy property.

TITLE III—ENSURING AMERICA LEADS THE WAY IN OUR
 AUTOMOTIVE FUTURE

- Sec. 301. Reversion of termination date for previously-owned vehicle credit.
 Sec. 302. Reversion of termination date for clean vehicle credit.
 Sec. 303. Reversion of termination date for qualified commercial clean vehicles credit.
 Sec. 304. Reversion of termination date for alternative fuel vehicle refueling property credit.

1 **TITLE I—LOWERING ENERGY**
 2 **COSTS THROUGH ALL-OF-**
 3 **THE-ABOVE ENERGY PRO-**
 4 **DUCTION**

5 **SEC. 101. CLEAN ENERGY PRODUCTION CREDIT.**

6 (a) RESTORATION OF PHASE-OUT.—Section
 7 45Y(d)(3) is amended by striking “calendar year 2032.”
 8 and inserting “means the later of—

9 “(A) the calendar year in which the Sec-
 10 retary determines that the annual greenhouse
 11 gas emissions from the production of electricity
 12 in the United States are equal to or less than
 13 25 percent of the annual greenhouse gas emis-
 14 sions from the production of electricity in the
 15 United States for calendar year 2022, or

16 “(B) 2032.”.

17 (b) RESTORATION OF CREDIT FOR WIND AND SOLAR
 18 FACILITIES.—Section 45Y(d) is amended—

1 (1) in paragraph (1), by striking “Subject to
2 paragraph (4), the amount” and inserting “The
3 amount”, and

4 (2) by striking paragraph (4).

5 (c) RESTORATION OF CREDIT FOR WIND AND SOLAR
6 LEASING ARRANGEMENTS.—Section 45Y is amended by
7 striking subsection (h).

8 (d) REPEAL OF PROVISION FOR EXISTING STUD-
9 IES.—Section 45Y(b)(2)(C) is amended by striking clause
10 (iii).

11 (e) EFFECTIVE DATES.—The amendments made by
12 this section shall take effect as if included in section
13 70512 of Public Law 119–21.

14 **SEC. 102. CLEAN ELECTRICITY INVESTMENT CREDIT.**

15 (a) REPEAL OF TERMINATION FOR WIND AND SOLAR
16 FACILITIES.—Section 48E(e) is amended—

17 (1) in paragraph (1), by striking “Subject to
18 paragraph (4), the amount” and inserting “The
19 amount”, and

20 (2) by striking paragraph (4).

21 (b) RESTORATION OF CREDIT FOR EXPENDITURES
22 FOR WIND AND SOLAR LEASING ARRANGEMENTS.—

23 (1) IN GENERAL.—Section 48E is amended by
24 striking subsection (i) and by redesignating sub-

1 sections (j) and (k) as subsections (i) and (j), re-
2 spectively.

3 (2) CONFORMING RULE REPEAL.—Section 50 is
4 amended by striking subsection (e).

5 (c) RESTORATION OF CREDIT FOR CERTAIN ENERGY
6 PROPERTY.—Section 48(a)(2)(A)(ii) is amended by strik-
7 ing “0 percent” and inserting “2 percent”.

8 (d) EFFECTIVE DATES.—The amendments made by
9 this section shall take effect as if included in section
10 70513 of Public Law 119–21.

11 **SEC. 103. ADVANCED MANUFACTURING PRODUCTION**
12 **CREDIT.**

13 (a) REPEAL OF INCLUSION OF METALLURGICAL
14 COAL AS AN APPLICABLE CRITICAL MINERAL.—Section
15 45X(c)(6) is amended by striking subparagraph (R) and
16 by redesignating subparagraphs (S) through (AA) as sub-
17 paragraphs (R) through (ZZ), respectively.

18 (b) REPEAL OF TERMINATION FOR WIND ENERGY
19 COMPONENTS.—Section 45X(b)(3) is amended by striking
20 subparagraph (D).

21 (c) CONFORMING AMENDMENTS.—

22 (1) Section 45X(b)(1)(M) is amended by strik-
23 ing “(2.5 percent in the case of metallurgical coal)”.

24 (2) The heading of section 45X(b)(3) is amend-
25 ed by striking “AND TERMINATION”.

1 **SEC. 105. REVERSION OF CONSTRUCTION DATE FOR CLEAN**
2 **HYDROGEN PRODUCTION CREDIT.**

3 (a) IN GENERAL.—Section 45V(c)(3)(C) is amended
4 by striking “January 1, 2028” and inserting “January 1,
5 2033”.

6 (b) EFFECTIVE DATE.—The amendment made by
7 this section shall take effect as if included in section
8 70511 of Public Law 119–21.

9 **SEC. 106. REVERSION OF TERMINATION FOR RESIDENTIAL**
10 **CLEAN ENERGY CREDIT.**

11 (a) IN GENERAL.—Section 25D(h) is amended by
12 striking “with respect to any expenditures made after De-
13 cember 31, 2025” and inserting “to property placed in
14 service after December 31, 2034”.

15 (b) CONFORMING AMENDMENT.—Section 25D(g) is
16 amended by striking “and” at the end of paragraph (2),
17 by striking “30 percent.” at the end of paragraph (3) and
18 inserting “and before January 1, 2033, 30 percent,” and
19 by adding at the end the following new paragraphs:

20 “(4) in the case of property placed in service
21 after December 31, 2032, and before January 1,
22 2034, 26 percent, and

23 “(5) in the case of property placed in service
24 after December 31, 2033, and before January 1,
25 2035, 22 percent.”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall take effect as if included in section
3 70506 of Public Law 119–21.

4 **SEC. 107. REINSTATEMENT OF SPECIAL RATE FOR SUS-**
5 **TAINABLE AVIATION FUEL.**

6 (a) IN GENERAL.—Section 45Z(a)(3) is amended to
7 read as follows:

8 “(3) SPECIAL RATE FOR SUSTAINABLE AVIA-
9 TION FUEL.—

10 “(A) IN GENERAL.—In the case of a trans-
11 portation fuel which is sustainable aviation fuel,
12 paragraph (2) shall be applied—

13 “(i) in the case of fuel produced at a
14 qualified facility described in paragraph
15 (2)(A), by substituting ‘35 cents’ for ‘20
16 cents’, and

17 “(ii) in the case of fuel produced at a
18 qualified facility described in paragraph
19 (2)(B), by substituting ‘\$1.75’ for ‘\$1.00’.

20 “(B) SUSTAINABLE AVIATION FUEL.—For
21 purposes of subparagraph (A), the term ‘sus-
22 tainable aviation fuel’ means liquid fuel, the
23 portion of which is not kerosene, which is sold
24 for use in an aircraft and which—

25 “(i) meets the requirements of—

1 “(I) ASTM International Stand-
2 ard D7566, or

3 “(II) the Fischer Tropsch provi-
4 sions of ASTM International Stand-
5 ard D1655, Annex A1, and

6 “(ii) is not derived from palm fatty
7 acid distillates or petroleum.”.

8 (b) CONFORMING AMENDMENT.—Section 45Z(c)(1)
9 is amended by striking “and the \$1.00 amount in sub-
10 section (a)(2)(B)” and inserting “the \$1.00 amount in
11 subsection (a)(2)(B), the 35 cent amount in subsection
12 (a)(3)(A)(i), and the \$1.75 amount in subsection
13 (a)(3)(A)(ii)”.

14 (c) EFFECTIVE DATE.—The amendments made by
15 this section shall take effect as if included in section
16 70521 of Public Law 119–21.

17 **TITLE II—LOWERING ENERGY**
18 **COSTS THROUGH ENERGY EF-**
19 **FICIENCY**

20 **SEC. 201. ENERGY EFFICIENT HOME IMPROVEMENT CRED-**
21 **IT.**

22 (a) RESTORING PRODUCT IDENTIFICATION NUMBER
23 REQUIREMENT.—Section 25C(h) is amended to read as
24 follows:

1 “(h) PRODUCT IDENTIFICATION NUMBER REQUIRE-
2 MENT.—

3 “(1) IN GENERAL.—No credit shall be allowed
4 under subsection (a) with respect to any item of
5 specified property placed in service after December
6 31, 2024, unless—

7 “(A) such item is produced by a qualified
8 manufacturer, and

9 “(B) the taxpayer includes the qualified
10 product identification number of such item on
11 the return of tax for the taxable year.

12 “(2) QUALIFIED PRODUCT IDENTIFICATION
13 NUMBER.—For purposes of this section, the term
14 ‘qualified product identification number’ means, with
15 respect to any item of specified property, the prod-
16 uct identification number assigned to such item by
17 the qualified manufacturer pursuant to the method-
18 ology referred to in paragraph (3).

19 “(3) QUALIFIED MANUFACTURER.—For pur-
20 poses of this section, the term ‘qualified manufac-
21 turer’ means any manufacturer of specified property
22 which enters into an agreement with the Secretary
23 which provides that such manufacturer will—

24 “(A) assign a product identification num-
25 ber to each item of specified property produced

1 by such manufacturer utilizing a methodology
2 that will ensure that such number (including
3 any alphanumeric) is unique to each such item
4 (by utilizing numbers or letters which are
5 unique to such manufacturer or by such other
6 method as the Secretary may provide),

7 “(B) label such item with such number in
8 such manner as the Secretary may provide, and

9 “(C) make periodic written reports to the
10 Secretary (at such times and in such manner as
11 the Secretary may provide) of the product iden-
12 tification numbers so assigned and including
13 such information as the Secretary may require
14 with respect to the item of specified property to
15 which such number was so assigned.

16 “(4) SPECIFIED PROPERTY.—For purposes of
17 this subsection, the term ‘specified property’ means
18 any qualified energy property and any property de-
19 scribed in subparagraph (B) or (C) of subsection
20 (c)(3).”.

21 (b) EFFECTIVE DATE.—The amendment made by
22 this section shall take effect as if included in the enact-
23 ment of section 70505 of Public Law 119–21.

1 **SEC. 202. NEW ENERGY EFFICIENT HOME CREDIT.**

2 (a) IN GENERAL.—Section 45L(h) is amended by
3 striking “acquired after June 30, 2026” and inserting
4 “acquired after December 31, 2032”.

5 (b) EFFECTIVE DATE.—The amendment made by
6 this section shall take effect as if included in section
7 70508 of Public Law 119–21.

8 **SEC. 203. REPEAL OF TERMINATION OF NEW ENERGY EFFI-**
9 **CIENT COMMERCIAL BUILDINGS DEDUCTION.**

10 (a) IN GENERAL.—Section 179D is amended by
11 striking subsection (i).

12 (b) EFFECTIVE DATE.—The amendment made by
13 this section shall take effect as if included in section
14 70507 of Public Law 119–21.

15 **SEC. 204. RESTORATION OF COST RECOVERY FOR ENERGY**
16 **PROPERTY.**

17 (a) IN GENERAL.—Section 168(e)(3)(B)(vi) is
18 amended—

19 (1) by redesignating subclauses (I) and (II) as
20 subclauses (II) and (III), respectively, and

21 (2) by inserting before subclause (II) (as so re-
22 designated) the following subclause:

23 “(I) is described in subparagraph
24 (A) of section 48(a)(3) (or would be
25 so described if “solar or wind energy”
26 were substituted for “solar energy” in

1 clause (i) thereof and the last sen-
2 tence of such section did not apply to
3 such subparagraph),”.

4 (b) EFFECTIVE DATE.—The amendment made by
5 this section shall take effect as if included in section
6 70509 of Public Law 119–21.

7 **TITLE III—ENSURING AMERICA**
8 **LEADS THE WAY IN OUR**
9 **AUTOMOTIVE FUTURE**

10 **SEC. 301. REVERSION OF TERMINATION DATE FOR PRE-**
11 **VIOUSLY-OWNED VEHICLE CREDIT.**

12 (a) IN GENERAL.—Section 25E(g) is amended by
13 striking “acquired after September 30, 2025” and insert-
14 ing “acquired after December 31, 2032”.

15 (b) EFFECTIVE DATE.—The amendment made by
16 this section shall take effect as if included in section
17 70501 of Public Law 119–21.

18 **SEC. 302. REVERSION OF TERMINATION DATE FOR CLEAN**
19 **VEHICLE CREDIT.**

20 (a) IN GENERAL.—Section 30D(h) is amended by
21 striking “acquired after September 30, 2025” and insert-
22 ing “placed in service after December 31, 2032”.

23 (b) CONFORMING AMENDMENTS.—

24 (1) Section 30D(e)(1)(B) is amended by strik-
25 ing “and” at the end of clause (iii), by striking the

1 period at the end of clause (iv) and inserting “,
2 and”, and by adding at the end the following clause:

3 “(v) in the case of a vehicle placed in
4 service after December 31, 2026, 80 per-
5 cent.”.

6 (2) Section 30D(e)(2)(B) is amended by strik-
7 ing “and” at the end of clause (ii), by striking the
8 period at the end of clause (iii), and by adding at
9 the end the following clauses:

10 “(iv) in the case of a vehicle placed in
11 service during calendar year 2027, 80 per-
12 cent,

13 “(v) in the case of a vehicle placed in
14 service during calendar year 2028, 90 per-
15 cent, and

16 “(vi) in the case of a vehicle placed in
17 service after December 31, 2028, 100 per-
18 cent.”.

19 (c) EFFECTIVE DATE.—The amendments made by
20 this section shall take effect as if included in section
21 70502 of Public Law 119–21.

1 **SEC. 303. REVERSION OF TERMINATION DATE FOR QUALI-**
2 **FIED COMMERCIAL CLEAN VEHICLES CRED-**
3 **IT.**

4 (a) IN GENERAL.—Section 45W(g) is amended by
5 striking “September 30, 2025” and inserting “December
6 31, 2032”.

7 (b) EFFECTIVE DATE.—The amendment made by
8 this section shall take effect as if included in section
9 70503 of Public Law 119–21.

10 **SEC. 304. REVERSION OF TERMINATION DATE FOR ALTER-**
11 **NATIVE FUEL VEHICLE REFUELING PROP-**
12 **ERTY CREDIT.**

13 (a) IN GENERAL.—Section 30C(i) is amended by
14 striking “June 30, 2026” and inserting “December 31,
15 2032”.

16 (b) EFFECTIVE DATE.—The amendment made by
17 this section shall take effect as if included in section
18 70504 of Public Law 119–21.

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