

119TH CONGRESS
1ST SESSION

H. R. 6474

To amend the Internal Revenue Code of 1986 to expand the meaning and eligibility of energy communities for purposes of the increased renewable electricity production and increased clean electricity investment credit rates.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 4, 2025

Mr. NEWHOUSE (for himself, Mr. FLEISCHMANN, and Ms. TENNEY) 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 expand the meaning and eligibility of energy communities for purposes of the increased renewable electricity production and increased clean electricity investment credit rates.

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. EXPANSION OF MEANING AND ELIGIBILITY OF**
2 **ENERGY COMMUNITIES FOR PURPOSES OF**
3 **INCREASED RENEWABLE ELECTRICITY PRO-**
4 **DUCTION AND INCREASED CLEAN ELEC-**
5 **TRICITY INVESTMENT CREDIT RATES.**

6 (a) INCREASED RENEWABLE ELECTRICITY PRODUC-
7 TION CREDIT RATE.—Section 45(b)(11)(B)(iv) of the In-
8 ternal Revenue Code of 1986 is amended by inserting “or
9 non-metropolitan statistical area” after “a metropolitan
10 statistical area”.

11 (b) INCREASED CLEAN ELECTRICITY INVESTMENT
12 CREDIT RATE.—Section 48E(a)(3)(A)(i) of such Code is
13 amended by striking “, as applied without regard to clause
14 (iv) thereof”.

15 (c) EFFECTIVE DATES.—

16 (1) INCREASED RENEWABLE ELECTRICITY PRO-
17 Duction CREDIT RATE.—The amendment made by
18 subsection (a) shall take effect as if included in sec-
19 tion 70512(f)(1) of Public Law 119–21.

20 (2) INCREASED CLEAN ELECTRICITY INVEST-
21 MENT CREDIT RATE.—The amendment made by
22 subsection (b) shall take effect as if included in sec-
23 tion 70512(f)(2) of Public Law 119–21.

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