

119TH CONGRESS
2D SESSION

H. R. 8477

To amend the Internal Revenue Code of 1986 to reverse certain energy-related modifications enacted by Public Law 119–21.

IN THE HOUSE OF REPRESENTATIVES

APRIL 23, 2026

Mr. FITZPATRICK (for himself, Mr. LAWLER, Mr. MILLER of Ohio, and Mr. CAREY) 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 reverse certain energy-related modifications enacted by 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. REVERSAL OF CERTAIN ENERGY-RELATED**
4 **MODIFICATIONS ENACTED BY PUBLIC LAW**
5 **119–21.**

6 (a) ENERGY EFFICIENT COMMERCIAL BUILDINGS
7 DEDUCTION.—

1 (1) TERMINATION.—Section 179D of the Inter-
2 nal Revenue Code of 1986 is amended by striking
3 subsection (i).

4 (2) EFFECTIVE DATE.—The amendment made
5 by this subsection shall take effect as if included in
6 section 70507 of Public Law 119–21.

7 (b) NEW ENERGY EFFICIENT HOME CREDIT.—

8 (1) TERMINATION.—Section 45L(h) of such
9 Code is amended by striking “June 30, 2026” and
10 inserting “December 31, 2032”.

11 (2) EFFECTIVE DATE.—The amendment made
12 by this subsection shall take effect as if included in
13 section 70508 of Public Law 119–21.

14 (c) CLEAN HYDROGEN PRODUCTION CREDIT.—

15 (1) FACILITY CONSTRUCTION DATE.—Section
16 45V(c)(3)(C) of such Code is amended by striking
17 “January 1, 2028” and inserting “January 1,
18 2033”.

19 (2) EFFECTIVE DATE.—The amendment made
20 by this subsection shall take effect as if included in
21 section 70511 of Public Law 119–21.

22 (d) CLEAN ELECTRICITY PRODUCTION CREDIT.—

23 (1) TERMINATION.—Section 45Y(d) of such
24 Code is amended—

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

4 (B) by striking paragraph (4).

5 (2) PHASE-OUT.—Section 45Y(d)(3) of such
6 Code is amended by striking “calendar year 2032.”
7 and inserting “the later of—

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

15 “(B) 2032.”.

16 (3) EFFECTIVE DATE.—The amendments made
17 by this subsection shall take effect as if included in
18 section 70512(a) of Public Law 119–21.

19 (e) CLEAN ELECTRICITY INVESTMENT CREDIT.—

20 (1) TERMINATION.—Section 48E(e) of such
21 Code is amended—

22 (A) in paragraph (1), by striking “Subject
23 to paragraph (4), the amount of” and inserting
24 “The amount of”, and

25 (B) by striking paragraph (4).

1 (2) EFFECTIVE DATE.—The amendments made
2 by this subsection shall take effect as if included in
3 section 70513(a) of Public Law 119–21.

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