

119TH CONGRESS
2D SESSION

H. R. 8482

To amend the Internal Revenue Code of 1986 to modify certain investment credit rules with respect to nuclear facilities.

IN THE HOUSE OF REPRESENTATIVES

APRIL 23, 2026

Mr. HARRIGAN (for himself, Mr. PANETTA, Mr. MURPHY, Mr. SUOZZI, and Mr. HARIDOPOLOS) 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 modify certain investment credit rules with respect to nuclear facilities.

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. MODIFICATION OF CERTAIN INVESTMENT**
4 **CREDIT RULES WITH RESPECT TO NUCLEAR**
5 **FACILITIES.**

6 (a) ELECTION TO REMOVE PUBLIC UTILITY PROP-
7 erty limitation allowed for nuclear facili-
8 ties.—

1 (1) IN GENERAL.—Section 50(d)(2) of the In-
2 ternal Revenue Code of 1986 is amended in the mat-
3 ter preceding subparagraph (A), by inserting “to
4 any qualified facility (as defined in section
5 48E(b)(3)(A)) which uses nuclear energy to produce
6 electricity or” before “to any energy storage tech-
7 nology”.

8 (2) CONFORMING AMENDMENT.—Section
9 50(d)(2)(B) of such Code is amended by inserting
10 “qualified facility or” before “energy storage tech-
11 nology” each place it appears.

12 (b) REMOVAL OF PROGRESS EXPENDITURES LIMITA-
13 TION FOR NUCLEAR FACILITIES.—Section 6418(g)(4) of
14 such Code is amended by adding at the end the following:
15 “The preceding sentence shall not apply with respect to
16 any eligible credit to the extent such credit is determined
17 with respect to any qualified facility (as defined in section
18 48E(b)(3)(A)) which uses nuclear energy to produce elec-
19 tricity.”.

20 (c) EFFECTIVE DATE.—The amendments made by
21 this section shall apply to taxable years beginning after
22 December 31, 2026.

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