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(Original Signature of Member)

119TH CONGRESS  
1ST SESSION

**H. R.**

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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.

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IN THE HOUSE OF REPRESENTATIVES

Mr. THOMPSON of California introduced the following bill; which was referred to the Committee on \_\_\_\_\_

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**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

1 terms of an amendment to, or repeal of, a section or other  
2 provision, the reference shall be considered to be made to  
3 a section or other provision of the Internal Revenue Code  
4 of 1986.

**5 SEC. 2. TABLE OF CONTENTS.**

6 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—

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

22                   (2) by striking paragraph (4).

23       (c) RESTORATION OF CREDIT FOR WIND AND SOLAR  
24   LEASING ARRANGEMENTS.—Section 45Y is amended by  
25   striking subsection (h).

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

4       (e) EFFECTIVE DATES.—The amendments made by  
5 this section shall take effect as if included in section  
6 70512 of Public Law 119–21.

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

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

10           (1) in paragraph (1), by striking “Subject to  
11 paragraph (4), the amount” and inserting “The  
12 amount”, and

13           (2) by striking paragraph (4).

14       (b) RESTORATION OF CREDIT FOR EXPENDITURES  
15 FOR WIND AND SOLAR LEASING ARRANGEMENTS.—

16           (1) IN GENERAL.—Section 48E is amended by  
17 striking subsection (i) and by redesignating sub-  
18 sections (j) and (k) as subsections (i) and (j), re-  
19 spectively.

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

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

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

4 **SEC. 103. ADVANCED MANUFACTURING PRODUCTION**  
5 **CREDIT.**

6       (a) REPEAL OF INCLUSION OF METALLURGICAL  
7 COAL AS AN APPLICABLE CRITICAL MINERAL.—Section  
8 45X(c)(6) is amended by striking subparagraph (R) and  
9 by redesignating subparagraphs (S) through (AA) as sub-  
10 paragraphs (R) through (ZZ), respectively.

11       (b) REPEAL OF TERMINATION FOR WIND ENERGY  
12 COMPONENTS.—Section 45X(b)(3) is amended by striking  
13 subparagraph (D).

14       (c) CONFORMING AMENDMENTS.—

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

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

19           (3) Section 45X(b)(3)(A) is amended by strik-  
20 ing “subparagraphs (C) and (D)” and inserting  
21 “subparagraph (C)”.

22           (4) The heading of section 45X(b)(3)(C) is  
23 amended by striking “OTHER THAN METALLURGICAL  
24 COAL”.

4 (6) Section 45X(b)(3) is amended by striking  
5 subparagraph (E).

6 (d) EFFECTIVE DATE.—The amendments made by  
7 this section shall take effect as if included in section  
8 70514 of Public Law 119–21.

9 SEC. 104. REPEAL OF RESTRICTION ON THE EXTENSION OF

10 ADVANCE ENERGY PROJECT CREDIT PRO-  
11 GRAM.

12 (a) IN GENERAL.—Section 48C(e)(3)(C) is amended  
13 by striking “shall not be increased” and inserting “shall  
14 be increased”.

15 (b) EFFECTIVE DATE.—The amendment made by  
16 this section shall take effect as if included in section  
17 70515 of Public Law 119-21.

18 SEC. 105. REVERSION OF CONSTRUCTION DATE FOR CLEAN  
19 HYDROGEN PRODUCTION CREDIT.

20 (a) IN GENERAL.—Section 45V(c)(3)(C) is amended  
21 by striking “January 1, 2028” and inserting “January 1,  
22 2033”

23 (b) EFFECTIVE DATE.—The amendment made by  
24 this section shall take effect as if included in section  
25 70511 of Public Law 119-21.

**1 SEC. 106. REVERSION OF TERMINATION FOR RESIDENTIAL****2 CLEAN ENERGY CREDIT.**

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

7 (b) CONFORMING AMENDMENT.—Section 25D(g) is  
8 amended by striking “and” at the end of paragraph (2),  
9 by striking “30 percent.” at the end of paragraph (3) and  
10 inserting “and before January 1, 2033, 30 percent,” and  
11 by adding at the end the following new paragraphs:

12 “(4) in the case of property placed in service  
13 after December 31, 2032, and before January 1,  
14 2034, 26 percent, and

15 “(5) in the case of property placed in service  
16 after December 31, 2033, and before January 1,  
17 2035, 22 percent.”.

18 (c) EFFECTIVE DATE.—The amendments made by  
19 this section shall take effect as if included in section  
20 70506 of Public Law 119–21.

**21 SEC. 107. REINSTATEMENT OF SPECIAL RATE FOR SUS-  
22 TAINABLE AVIATION FUEL.**

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

25 “(3) SPECIAL RATE FOR SUSTAINABLE AVIA-  
26 TION FUEL.—

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

4                   “(i) in the case of fuel produced at a  
5                   qualified facility described in paragraph  
6                   (2)(A), by substituting ‘35 cents’ for ‘20  
7                   cents’, and

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

11                   “(B) SUSTAINABLE AVIATION FUEL.—For  
12                   purposes of subparagraph (A), the term ‘sus-  
13                   tainable aviation fuel’ means liquid fuel, the  
14                   portion of which is not kerosene, which is sold  
15                   for use in an aircraft and which—

16                   “(i) meets the requirements of—

17                   “(I) ASTM International Stand-  
18                   ard D7566, or

19                   “(II) the Fischer Tropsch provi-  
20                   sions of ASTM International Stand-  
21                   ard D1655, Annex A1, and

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

24                   (b) CONFORMING AMENDMENT.—Section 45Z(c)(1)  
25                   is amended by striking “and the \$1.00 amount in sub-

1 section (a)(2)(B)” and inserting “the \$1.00 amount in  
2 subsection (a)(2)(B), the 35 cent amount in subsection  
3 (a)(3)(A)(i), and the \$1.75 amount in subsection  
4 (a)(3)(A)(ii”).

5 (c) EFFECTIVE DATE.—The amendments made by  
6 this section shall take effect as if included in section  
7 70521 of Public Law 119–21.

8 **TITLE II—LOWERING ENERGY  
9 COSTS THROUGH ENERGY EF-  
10 FICIENCY**

11 **SEC. 201. ENERGY EFFICIENT HOME IMPROVEMENT CRED-  
12 IT.**

13 (a) RESTORING PRODUCT IDENTIFICATION NUMBER  
14 REQUIREMENT.—Section 25C(h) is amended to read as  
15 follows:

16 “(h) PRODUCT IDENTIFICATION NUMBER REQUIRE-  
17 MENT.—

18 “(1) IN GENERAL.—No credit shall be allowed  
19 under subsection (a) with respect to any item of  
20 specified property placed in service after December  
21 31, 2024, unless—

22 “(A) such item is produced by a qualified  
23 manufacturer, and

1                   “(B) the taxpayer includes the qualified  
2                   product identification number of such item on  
3                   the return of tax for the taxable year.

4                   “(2) QUALIFIED PRODUCT IDENTIFICATION  
5                   NUMBER.—For purposes of this section, the term  
6                   ‘qualified product identification number’ means, with  
7                   respect to any item of specified property, the prod-  
8                   uct identification number assigned to such item by  
9                   the qualified manufacturer pursuant to the method-  
10                  ology referred to in paragraph (3).

11                  “(3) QUALIFIED MANUFACTURER.—For pur-  
12                  poses of this section, the term ‘qualified manufac-  
13                  turer’ means any manufacturer of specified property  
14                  which enters into an agreement with the Secretary  
15                  which provides that such manufacturer will—

16                  “(A) assign a product identification num-  
17                  ber to each item of specified property produced  
18                  by such manufacturer utilizing a methodology  
19                  that will ensure that such number (including  
20                  any alphanumeric) is unique to each such item  
21                  (by utilizing numbers or letters which are  
22                  unique to such manufacturer or by such other  
23                  method as the Secretary may provide),

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

1                   “(C) make periodic written reports to the  
2                   Secretary (at such times and in such manner as  
3                   the Secretary may provide) of the product iden-  
4                   tification numbers so assigned and including  
5                   such information as the Secretary may require  
6                   with respect to the item of specified property to  
7                   which such number was so assigned.

8                   “(4) SPECIFIED PROPERTY.—For purposes of  
9                   this subsection, the term ‘specified property’ means  
10                   any qualified energy property and any property de-  
11                   scribed in subparagraph (B) or (C) of subsection  
12                   (c)(3).”.

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

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

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

20                   (b) EFFECTIVE DATE.—The amendment made by  
21 this section shall take effect as if included in section  
22 70508 of Public Law 119-21.

1 **SEC. 203. REPEAL OF TERMINATION OF NEW ENERGY EFFI-**2 **CIENT COMMERCIAL BUILDINGS DEDUCTION.**

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

5 (b) EFFECTIVE DATE.—The amendment made by  
6 this section shall take effect as if included in section  
7 70507 of Public Law 119–21.

8 **SEC. 204. RESTORATION OF COST RECOVERY FOR ENERGY**9 **PROPERTY.**

10 (a) IN GENERAL.—Section 168(e)(3)(B)(vi) is  
11 amended—

12 (1) by redesignating subclauses (I) and (II) as  
13 subclauses (II) and (III), respectively, and  
14 (2) by inserting before subclause (II) (as so re-  
15 designated) the following subclause:

16 “(I) is described in subparagraph  
17 (A) of section 48(a)(3) (or would be  
18 so described if “solar or wind energy”  
19 were substituted for “solar energy” in  
20 clause (i) thereof and the last sen-  
21 tence of such section did not apply to  
22 such subparagraph),”.

23 (b) EFFECTIVE DATE.—The amendment made by  
24 this section shall take effect as if included in section  
25 70509 of Public Law 119–21.

1   **TITLE III—ENSURING AMERICA**  
2   **LEADS THE WAY IN OUR**  
3   **AUTOMOTIVE FUTURE**

4   **SEC. 301. REVERSION OF TERMINATION DATE FOR PRE-**  
5                   **VIOUSLY-OWNED VEHICLE CREDIT.**

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

9       (b) EFFECTIVE DATE.—The amendment made by  
10   this section shall take effect as if included in section  
11   70501 of Public Law 119–21.

12   **SEC. 302. REVERSION OF TERMINATION DATE FOR CLEAN**  
13                   **VEHICLE CREDIT.**

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

17       (b) CONFORMING AMENDMENTS.—

18               (1) Section 30D(e)(1)(B) is amended by strik-  
19   ing “and” at the end of clause (iii), by striking the  
20   period at the end of clause (iv) and inserting “,  
21   and”, and by adding at the end the following clause:

22                       “(v) in the case of a vehicle placed in  
23   service after December 31, 2026, 80 per-  
24   cent.”.

14 (c) EFFECTIVE DATE.—The amendments made by  
15 this section shall take effect as if included in section  
16 70502 of Public Law 119-21.

17 SEC. 303. REVERSION OF TERMINATION DATE FOR QUALI-  
18 FIED COMMERCIAL CLEAN VEHICLES CRED-  
19 IT.

20 (a) IN GENERAL.—Section 45W(g) is amended by  
21 striking “September 30, 2025” and inserting “December  
22 31, 2032”.

23 (b) EFFECTIVE DATE.—The amendment made by  
24 this section shall take effect as if included in section  
25 70503 of Public Law 119-21.

1    **SEC. 304. REVERSION OF TERMINATION DATE FOR ALTER-**

2                   **NATIVE FUEL VEHICLE REFUELING PROP-**

3                   **ERTY CREDIT.**

4        (a) IN GENERAL.—Section 30C(i) is amended by  
5    striking “June 30, 2026” and inserting “December 31,  
6    2032”.

7        (b) EFFECTIVE DATE.—The amendment made by  
8    this section shall take effect as if included in section  
9    70504 of Public Law 119–21.