

Credit for energy storage projects





Overview

How will HR 1 affect energy storage projects?

H.R. 1 significantly rolls back or repeals many of the clean energy tax credits and incentives introduced with the Inflation Reduction Act of 2022, but energy storage projects are generally not as severely impacted as wind and solar, as energy storage projects beginning construction before 2033 remain eligible for key credits.

How has the energy storage industry progressed in 2024 & 2025?

The energy storage industry has continued to progress over the course of 2024 and into 2025, buoyed in significant part by the federal income tax benefits in the form of tax credits enacted under the Inflation Reduction Act of 2022 (IRA).

Who can claim energy storage credits?

Taxpayers with a qualified facility and energy storage technology placed in service after Dec. 31, 2024 may claim the credit. Elective payment and transfer of credits may be available to certain applicable entities to include tax-exempt organizations and government entities.

What is a clean electricity investment credit?

10-percentage points for facilities meeting certain domestic content requirements for steel, iron and manufactured products. 10-percentage points if located in an energy community. The Clean Electricity Investment Credit is eligible for direct payment or transfer.



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