

Credits Impacted by the BBB	New Expiration and Phase-Out Dates	FEOC Restrictions	Transferability	Other Comments and Considerations
45Q Credit for Carbon Oxide Sequestration		<p>No credit is allowed in taxable years beginning after the date of enactment of the Bill if the taxpayer is a SPE.</p> <p>No credit is allowed in taxable years beginning after the date which is two years following enactment of the Bill if the taxpayer is a FIE or makes certain payments to prohibited foreign entities.</p>	The 45Q credit would not be transferable with respect to construction of carbon capture equipment that starts after the date that is two years following enactment of the Bill.	
45U Zero-Emission Nuclear Power Production Credit	No credit is available after December 31, 2031.	<p>No credit is allowed in taxable years beginning after the date of enactment of the Bill if the taxpayer is a SPE.</p> <p>No credit is allowed in taxable years beginning after the date which is two years following enactment of the Bill if the taxpayer is a FIE or makes certain payments to prohibited foreign entities.</p>	The 45U Credit would not be transferable for electricity produced and sold after December 31, 2027.	
45V Credit for Production of Clean Hydrogen	The credit would sunset for projects that had not yet commenced construction by December 31, 2025.			

Credits Impacted by the BBB	New Expiration and Phase-Out Dates	FEOC Restrictions	Transferability	Other Comments and Considerations
45X Advanced Manufacturing Production Credit	The House Bill eliminates the credit for wind energy components produced and sold after December 31, 2027, and eliminates the credit for all other components after December 31, 2031.	<p>No credit is allowed for components that include material assistance from a prohibited foreign entity in taxable years beginning after that date that is two years following enactment of the Bill.</p> <p>No credit is allowed in taxable years beginning after the date of enactment of the Bill if the taxpayer is a SPE.</p> <p>No credit is allowed in taxable years beginning after the date which is two years following enactment of the Bill if the taxpayer is a FIE or makes certain payments to prohibited foreign entities.</p>	The 45X credit would not be transferable for components sold after December 31, 2027.	
45Z Clean Fuel Production Credit	Extends the credit through December 31, 2031	<p>No credit is allowed in taxable years beginning after the date of enactment of the Bill if the taxpayer is a SPE.</p> <p>No credit is allowed in taxable years beginning after the date which is two years following enactment of the Bill if the taxpayer is a FIE or makes</p>	The 45Z credit would not be transferable with respect to fuel produced after December 31, 2027.	<p>Feedstock Origin: Feedstocks used to produce 45Z qualifying fuels must be produced in the United States, Mexico or Canada beginning January 1, 2026.</p> <p>Emissions Rate: GHG life cycle emissions must exclude emissions attributable to indirect land use change. Renewable natural gas produced from animal manure shall have distinct emissions</p>

Credits Impacted by the BBB	New Expiration and Phase-Out Dates	FEOC Restrictions	Transferability	Other Comments and Considerations
		certain payments to prohibited foreign entities.		rates for each feedstock. These changes are effective January 1, 2026.
45Y Clean Electricity Production Tax Credit	The 45Y credit would be disallowed for projects that begin construction more than 60 days after the enactment or that are placed in service after December 31, 2028.	<p>No credit is allowed for a facility that starts construction after December 31, 2025, if the taxpayer receives material assistance from a prohibited foreign entity.</p> <p>No credit is allowed in taxable years beginning after the date of enactment of the Bill if the taxpayer is a SPE.</p> <p>No credit is allowed in taxable years beginning after the date which is two years following enactment of the Bill if the taxpayer is a FIE or makes certain payments to prohibited foreign entities.</p>		For “advanced nuclear facilities”—defined as those with reactor designs approved by the Nuclear Regulatory Commission (NRC) after 1993—the credits would remain available for projects commencing construction before the end of 2028. The exception also would apply to expansions of existing nuclear facilities utilizing NRC-approved reactor designs, provided the expansion begins before the end of 2028.
48E Clean Electricity Investment Credit	The 48E credit would be disallowed for projects that begin construction more than 60 days after the enactment or that are placed in service after December 31, 2028.	No credit is allowed for a facility that starts construction after December 31, 2025, if the taxpayer receives material assistance from a prohibited foreign entity.		For “advanced nuclear facilities”—defined as those with reactor designs approved by the NRC after 1993—the credits would remain available for projects commencing construction before the end of 2028.

Credits Impacted by the BBB	New Expiration and Phase-Out Dates	FEOC Restrictions	Transferability	Other Comments and Considerations
		<p>No credit is allowed in taxable years beginning after the date of enactment of the Bill if the taxpayer is a SPE.</p> <p>No credit is allowed in taxable years beginning after the date which is two years following enactment of the Bill if the taxpayer is a FIE or makes certain payments to prohibited foreign entities.</p>		