

GOP “One, Big, Beautiful Bill” Energy Tax Credits:
 House vs. Senate Bills

Key:
Elimination in 2025 or 2026
Slightly longer elimination or phaseout
Untouched
Extended

Tax Credit	Existing Timeline (start construction)	House-Passed Timeline (predominantly placed in service)	Senate Finance Proposal (6/16) Timeline (predominantly start construction)	Revised Senate Proposal (6/28) Timeline (predominantly start construction)
25E - Used EVs	2023-2032	Placed in service by Dec. 31, 2025	Vehicle acquired within 90 days of enactment	Vehicle acquired by Sep. 30, 2025
30D - New EVs ¹	2023-2032	Placed in service by Dec. 31, 2025	Vehicle acquired within 180 days of enactment	Vehicle acquired by Sep. 30, 2025
30C - EV charging infrastructure	2023-2032	Placed in service by Dec. 31, 2025	Placed in service within 12 months of enactment	Placed in service by June 30, 2026
45W - Commercial EVs ²	2023-2032	Vehicles acquired by Dec. 31, 2025	Vehicle acquired within 180 days of enactment	Vehicle acquired by Sep. 30, 2025
25C - EE Home Improvement	2023-2032	Placed in service by Dec. 31, 2025	Placed in service within 180 days of enactment	Placed in service by Dec. 31, 2025
25D - Residential Clean Energy ³	2023-2034	Placed in service by Dec. 31, 2025	Placed in service within 180 days of enactment	Expenditures made before Dec. 31, 2025
45L - New EE Home ⁴	2023-2032	Home acquired by Dec. 31, 2025	Home acquired within 12 months of enactment	Home acquired by June 30, 2026
45V - Clean Hydrogen	2022-2032	Construction begins by Dec. 31, 2025	Construction begins by Dec. 31, 2025	Construction begins by Dec. 31, 2027
45Y - Tech neutral PTC	2025-2032 or until certain emissions reductions met	Construction begins within 60 days of enactment and placed in service by Dec. 31, 2028	Wind and Solar ⁵ Construction begins in 2025: 100% Construction begins in 2026: 60% Construction begins in 2027: 20% Construction begins in 2028: 0%	Wind and Solar: Placed in service by Dec. 31, 2027
			Other tech: Geothermal, hydro, storage Construction begins in 2025-2033: 100% Construction begins in 2034: 75% Construction begins in 2035: 50% Construction begins in 2036: 0%	Other tech: Geothermal, hydro, storage Construction begins in 2025-2033: 100% Construction begins in 2034: 75% Construction begins in 2035: 50% Construction begins in 2036: 0%
48E - Tech neutral ITC	2025-2032 or until certain emissions reductions met	Construction begins within 60 days of enactment and placed in service by Dec. 31, 2028	Wind and Solar ⁶ Construction begins in 2025: 100% Construction begins in 2026: 60% Construction begins in 2027: 20% Construction begins in 2028: 0%	Wind and Solar: Placed in service by Dec. 31, 2027 ⁷
			Other tech: Geothermal, hydro, storage Construction begins in 2025-2033: 100% Construction begins in 2034: 75% Construction begins in 2035: 50% Construction begins in 2036: 0%	Other tech: Geothermal, hydro, storage Construction begins in 2025-2033: 100% Construction begins in 2034: 75% Construction begins in 2035: 50% Construction begins in 2036: 0%
45U - Nuclear	2024-2032	Construction begins in 2024-2031: 100%	Construction begins in 2025-2033: 100% Construction begins in 2034: 75% Construction begins in 2035: 50% Construction begins in 2036: 0%	Construction begins in 2024-2032: 100%
45X - Advanced Manufacturing	2023-2029: 100% 2030: 75% 2031: 50% 2032: 25% Critical minerals: permanent	Non-wind goods sold in 2023-2029: 100% of credit Goods sold in 2030: 75% of credit Goods sold in 2031: 50% of credit Goods sold in 2032: 0% of credit	Critical minerals produced in 2023-2030: 100% Critical minerals produced in 2031: 75% Critical minerals produced in 2032: 50% Critical minerals produced in 2033: 25% Critical minerals produced in 2034: 0%	Critical minerals produced in 2023-2030: 100% Critical minerals produced in 2031: 75% Critical minerals produced in 2032: 50% Critical minerals produced in 2033: 25% Critical minerals produced in 2034: 0%
		<i>More rapid phaseout for wind manufacturers:</i> Goods sold in 2023-2027: 100% of credit Goods sold in 2028: 0% of credit	<i>More rapid phaseout for wind manufacturers:</i> Goods sold in 2023-2027: 100% of credit Goods sold in 2028: 0% of credit	<i>More rapid phaseout for wind manufacturers:</i> Goods sold in 2023-2027: 100% of credit Goods sold in 2028: 0% of credit
			Battery/solar components sold in 2023-2029: 100% 2030: 75% 2031: 50% 2032: 25%	Battery/solar components sold in 2023-2029: 100% 2030: 75% 2031: 50% 2032: 25%
48A(vii) – Geothermal heat	2022-2034	Construction begins 2022-2029: 6% base, 30% full value Construction begins in 2030: 5.2% base, 26% full value Construction begins in 2031: 4.4% base, 22% full value Construction begins in 2032: 0% of credit	2022-2034	2022-2034
179D – EE Commercial Building	2023-2032	2023-2032	Construction begins within 12 months of enactment	Construction begins by June 30, 2026
45Q – Carbon Capture	2022-2032	2022-2032	2022-2032	2022-2032
45Z – Clean fuel production (SAF)	2025 -2027	2025 – 2031	2025 – 2031	Fuel produced by Dec. 31, 2029

¹ For manufacturers that have not surpassed 200,000 EVs sold, the 30D tax credit phases out on Jan. 1, 2027.

² For contracts signed before May 12, 2025 and vehicles are placed in service by Jan. 1, 2033, the credit can be claimed.

³ Eliminates eligibility when homeowner rents or leases property to a third party that is also eligible.

⁴ For homes that began construction before May 12, 2025, the 45L credit can be claimed for an additional year.

⁵ Exempts facilities larger than 1MW that have at least 25% of capacity on federal land executed with BLM before 6/16/25.

⁶ Exempts facilities larger than 1MW that have at least 25% of capacity on federal land executed with BLM before 6/16/25.

⁷ Facilities that began construction by date of enactment are exempt from the placed-in-service requirement by Dec. 31, 2027.