

		Expiration/Phase Out			FEOC			Transferability			FY2024 P2024 Score (Y or Minus)			
U.S. Code	Tax Credit	Current Law	Ways & Means Proposal	House-passed Version	Current Law	Ways & Means Proposal	House-passed Version	Current Law	Ways & Means Proposal	House-passed Version	Current Law (Treasury Expenditure FY2024)	Ways & Means Proposal	House-passed Version	
Termination	25E	Previously-owned Clean Vehicle Credit	12/31/2032	12/31/2025	NA	Vehicles with critical minerals extracted, processed, or recycled by a FEOC and placed in service after December 31, 2024, or vehicles with battery components manufactured or assembled by a FEOC and placed in service after December 31, 2023, do not qualify	No additional FEOC Restrictions for Terminated Credits	Not transferable to an unrelated third party. A taxpayer who has purchased or leased a vehicle may elect to transfer the credit to an eligible dealer.	N/A		No Treasury Score Provided	7,444	7,444	
	30D	Clean Vehicle Credit	12/31/2032	12/31/2028 Starting immediately, limits the number of covered vehicles sold per manufacturer to 200,000 from 2006-2026	Same as WSM proposal			Not transferable to an unrelated third party. A taxpayer who has purchased or leased a vehicle may elect to transfer the credit to an eligible dealer.	N/A		-105,700	78,516	78,516	
	45W	Qualified Commercial Clean Vehicles Credit	12/31/2032	12/31/2025 Except for vehicles placed in service before 1/1/2023 but acquired thru a written binding contract before 05/19/2025	Same as WSM proposal			Transferable	Transferable until terminated	Same as WSM proposal	No Treasury Score Provided	104,557	104,557	
	30C	Alternative Fuel Refueling Property Credit	12/31/2032	12/31/2025	NA			Transferable	Transferable until terminated		-10,870	1,210	1,210	
	25C	Energy Efficient Home Improvement Credit	12/31/2032	12/31/2025	NA			Not Transferable	N/A		-22,410	21,222	21,222	
	25D	Residential Clean Energy Credit	12/31/2034	12/31/2025	NA			Not Transferable	N/A		-49,980	77,361	77,361	
	45L	New Energy Efficient Home Credit	12/31/2032	12/31/2026 Except for homes that began construction before 5/12/2025, then 12/31/2026	NA			Not Transferable	N/A		-2,220	6,032	6,032	
	45V	Clean Hydrogen Production Credit	12/31/2032	12/31/2025	NA	All qualifying facilities must begin construction within 60 days of bill enactment and be placed in service before 12/31/2028, except for new advanced nuclear facilities and the expansion of existing facilities, which need to begin construction by 12/31/2028 with no placed-in-service deadline. No credit for property is rented/leased and would qualify for 25D if the lessee owned the property	No credit allowed for prohibited foreign entity effective on bill enactment. No credit allowed if facility begins construction after 1 year of bill enactment and receives material assistance from a prohibited foreign entity. No credit allowed for foreign-influenced entities after 2 years of bill enactment.	No credit allowed if facility begins construction after 12/31/2025 and receives material assistance from a prohibited foreign entity. Other FEOC restrictions remain unchanged.	Transferable	Not transferable for facilities that begin construction more than 2 years after bill enactment	Transferable	-57,860	9,228	9,228
45V	Clean Electricity Production Credit	Begin to phase out for facilities that begin construction after the later of 2032, or when the United States meets the electricity sector's emissions reduction goal Phaseout: 100% in 2033, 75% in 2034, 50% in 2035, 0% thereafter	Phaseout: 60% for facilities placed in service in 2025, 40% in 2030, 40% in 2031, 0% thereafter	NA										
45E	Clean Electricity Investment Credit	Begin to phase out for facilities that begin construction after the later of 2032, or when the United States meets the electricity sector's emissions reduction goal Phaseout: 100% in 2033, 75% in 2034, 50% in 2035, 0% thereafter	Phaseout: 60% for facilities placed in service in 2025, 40% in 2030, 40% in 2031, 0% thereafter	All qualifying facilities must begin construction within 60 days of bill enactment and be placed in service before 12/31/2028, except for new advanced nuclear facilities, which need to begin construction by 12/31/2028 with no placed-in-service deadline	NA									
45U	Zero-emission Nuclear Power Production Credit	12/31/2032	Phaseout: 80% for electricity produced in 2029, 40% in 2030, 40% in 2031, 0% thereafter	12/31/2031	NA									
Early Phaseout	45K	Advanced Manufacturing Production Credit	Phaseout: 100% in 2029, 75% in 2030, 50% in 2031, 25% in 2032, 0% thereafter. Never expires for critical minerals	Wind energy components not qualified after 12/31/2027. Phaseout for all other components: 100% in 2029, 75% in 2030, 50% in 2031, 0% thereafter.	Same as WSM proposal	NA	No credit allowed for prohibited foreign entity effective on bill enactment. No credit allowed if facility begins construction after 2 year of bill enactment and receives material assistance from a prohibited foreign entity. No credit allowed for foreign-influenced entities after 2 years of bill enactment.	Same as WSM proposal	Transferable	Not transferable for components sold after 12/31/2027	Same as WSM proposal	-53,870	44,231	44,231
	4E	Energy Investment Tax Credit (ITC)	Available for property placed in service before 1/1/2025, except for geothermal heat pump property, which must be placed in service before 1/1/2035	Phaseout for geothermal heat pump properties: 6% begin construction before 11/02/20 and placed in service after 12/31/2021. 5.2% begin construction after 12/31/2022 and before 11/02/21, 4.4% begin construction after 12/31/2023 and before 11/02/22, 0% begin construction after 12/31/2024	Same as WSM proposal	NA	No credit allowed for prohibited foreign entity effective on bill enactment. No credit allowed for foreign-influenced entities after 2 years of bill enactment.	Same as WSM proposal	Transferable	Not transferable for facilities that begin construction more than 2 years after bill enactment	Same as WSM proposal	-13,962	22	22
	No Change*	45Q	Carbon Oxide Sequestration Credit	12/31/2032	12/31/2032	Same as WSM proposal	NA	No credit allowed for prohibited foreign entity effective on bill enactment. No credit allowed for foreign-influenced entities after 2 years of bill enactment.	Transferable	Not transferable for facilities that begin construction more than 2 years after bill enactment	Same as WSM proposal	-25,190	18,011	18,011
Expansion & Extension	45Z	Clean Fuel Production Credit	12/31/2027	12/31/2031	Same as WSM proposal	NA	No credit allowed for prohibited foreign entity effective on bill enactment. No credit allowed for foreign-influenced entities after 2 years of bill enactment.	Transferable	Not transferable for fuel produced after 12/31/2027	Same as WSM proposal	-16,570	-45,357	-45,357	