	U.S. Code	Tax Credit	CurrentLaw	House-passed	Secute Finance Proposal	Current Law	House-passed Version	Socials Finance	CurrentLaw	House-passed Variety	Senate Finance
Termination	25E	Used Clean Vehicle Credit	12/01/2002	12/31/2025	90 days after enachment	NA.	Workship No additional FECS Relations for Tennional Contin		Not transferable to an unrelated third party. A tappayer who has purchased or leased a vehicle may elect to transfer the credit to an eligible dealer.	N/A	N/A
	360	Clean Vehicle Credit	1201(2032	12/21/2026 Starting immediately, limits the number of covered vehicles sold per manufacturer to 200,000 from 2009–2026	160 days after eractment	Vehicles with critical minerals estracted, processed, or excelled by a FEOC and placed in service after 1201/2024, or whicles with battery components manufactured or assembled by a FEOC and placed in service after 12/31/2022, do not qualify.		No additional FEQC Restrictions for Terminated Credits	Not transferable to an unrelated third party. A topayer who has purchased or leased a vehicle may elect to transfer the credit to an eligible dealer.	N/A	N/A
	49W	Qualified Commercial Clean Vehicles Credit	12010032	12/21/2025 Except for vehicles placed in service before 1/1/2023 but acquired thu a written binding contract before 05/1/2025	180 days after enactment Applies 'Manufacturen's suggested retail price limitation' from 300 credit, which limits credits for vehicles above the manufacturen's suggested retail price.	NA		Applies critical minerals and battery component restrictions from 300 effective for whiches under 14,000 pounds and acquired after 06/16/2025.	Transferable	Transferable until terminated	Transferable until terminated
	38C	Alternative Fuel Refueling Property Credit	12/01/2002	12/31/2/25	12 months after enactment	NA			Transferable	Transferable until terminated	Transferable until terminated
	250	Energy Efficient Home Improvement Coards	12/21/2032	12/31/2025	160 days after enactment	NA			Not Transferable	N/A	NA
	2SD	Residential Clean Energy Credit Energy Efficient	12/01/2034	12/31/2025	100 days after enactment	NA.			Not Transferable	N/A	NA NA
	1790	Energy Efficient Commercial Buildings Deduction	NA	No provision	12 months after enactment			No additional FEOC Restrictions for Terminated Credits	Not Transferable	NA	NA
	451.	New Energy Efficient Home Credit	1201/0032	12/31/2025 Except for homes that began construction before 5/12/2025, then 12/31/2026	12 months after enactment	NA NA			Not Transferable	NA .	NIA
	160(e)(3)(0) 45V	Cost recovery for qualified clean energy facilities, property and technology Clean Hidrogen	NA .	No provision	Removes the year recovery period for certain energy investment credit property 12/31/2025				Not Transferable	NA .	NA
	49V	Deviction Credit	12/01/2032	12/31/2025		NA NA			Transferable	Transferable until terminated	Transferable until terminated
Carly Phaseon	457	Clean Electricity Production Credit	Elegina to phase out for facilities that begin confirmation with the latter of present the electricity sector's entire that the electricity sector's entire to the electricity sector's entire to the electricity sector's P	All qualifying facilities must begin construction within 60 days of this marchers and the placed in service before 120 1000 its service before 120 1000 its second to review expansion of earlier facilities, which need to begin construction to a second construction facilities. Not cased the reprocedure of the procedure of the pro	Pleasant for which and sold in follows: Do's In facilities (piece) allows are 2005. Society to large projects on 2005. Society to large projects of 1000M/s compation accepts part of 1000M/s compation and 1000M/s compation and 1000M/s compation and 1000M/s could refer be self-presented and 2000 GM/s could 75% sold collect and 1000M/s could refer be presented and 2000 GM/s could 75% sold collect and 2005 GM/s could refer be presented and 2000 GM/s could refer be and 2000 M/s could refer be and 2000	N/A	No credit abused for purchished branch, written (PFCs), effective on the encurrent. No credit abused for bestpo-thereously a feet of exchange of the feet of the exchange of	Note control PETA beganing the has pass after excellent. We contife the ETA beganing the large and the control PETA beganing the large and the large a	Transferobie	Transferable	Transferable, except for branders to Expectled Francisch Erstein (FFEs)
	466	Clean Electricity Investment Credit	Bingin to phase out for facilities that begin construction after the sites of 2002, or when the United States makes the discharge sectors makes the discharge sectors. Phasescar. 150% in 2003, 70% in 2004, 50% in 2005, 0% Presenter	All gualiting facilities must begin construction within 60 days of bill exactives and be placed in section follows 125 100 facilities received in second or raw makes to begin construction by 1200 facilities in placed- ments begin construction by 1200 facilities in placed- ments of the second of the second and the second of the second and the second of the second and the second of the second of the second of the second of the second and the second of the second of the second and the second of the secon	Please St. Vertille St. Vertill	MA	No credit abused for prohibited finising written, effective in the central control of the central control of the central centr	his coal for PEE, lagging in the lay are the residued, be not fire EE. Lagging in the lay are the residued, to coal for field, but required the lay are the residued and coal fire field are for the coal field and coal field and entire and the coal field and the coal field and coal field and coal field and field and field and field and field and coal field and field field and field and f	Transferable	Transferable	Translucible, source for banders to diffic
	45X	Advanced Manufacturing Production Credit	Phaseuri 1875 is 2000, 79% in 2000, 50% in 2011, 20% is 2002, 0% in 2011, 20% is 2002, 0% in the state. Newer explices for critical infrareals	Wind ewergy components not qualified rater 12 10 2027. Maritarian current pleased for all other components: 100% in 2020, 72% in 2020, 57% in 2020,	Word every components and qualited after 1931/0927. Pleasand for Gold diseases 195% a 2050, 75% a 2051, 55% a 2052, 25% in Section 195% a 2050, 75% a 2051, 55% a 2052, 25% in Section 195% a 2050, 25% in 2050, 55% in 2051, 55% a 2050, 55% in 2050, 55% in 2051, 55% a 2050, 55% in 2050, 55% i	NA.	No credit aboved for purchibled travign entities, efficient on the entities. Which we not be entitled to Credit aboved from the control of extraction after 2 per of bit enachation purchible they are only being the credit aboved for the report No credit aboved for the report entities after 2 peans of Did enachanced.	Its condition FFEs. Improving in the law past that extensions. The condition FFEs. Improving the law past of the condition of	Transferable	Not transferable to components sold after 1221,0027	Translandin, except for translates to
	48C	Advanced Energy Project Credit	\$10 billion in allocation under IRA	No provision	Any revoked project certification cannot be released, effective the date of enactment	NA.	No provision	No provision	Not Transferable	NA	NIA
No Change	45	Renewable Electricity Production Credit (PTC)	Available for property placed in service before 1/1/2025	No provision	No provision	NA.	No provision	No provision	Transferable	No Provision	No Provision
	48	(PTC) Energy Investment Tax Credit (TC)	Available for properly placed in service before 11 0002, except for service before 11 0002, except for must be placed in service before 11 0005	Phaseout for geothermal head pump properties: 6% begins construction before 5/10200 and blaced in service after 12/01/2004 and before 1/10201, 5.2% begins construction after 12/10/2004 and before 1/10201, 4.4% begins construction after 5/2% begins construction after 5/2% begins construction after	No provision	NA.	No provision	No provision	Transferable	Not transferable for facilities that begin construction more than 2 years after bill exactment	Transferable, except for transfers to SPEs
	45U	Zero-Emission Nuclear Power Production Credit	12/01/2032	12012031	Maintains current expiration date of 12010032	NA NA	No credit allowed for prohibited foreign ertities, effective on bill enactment. No credit allowed for foreign-influenced entities after 2 years of bill enactment.	No credit allowed for PFEs, effective on bill enactment. No credit allowed for FEs after 2 years of bill enactment. No credit allowed for facilities using fast produced in North Korea, China, Russia, and Iran after 12/01/2027 (except for contracts in effect before	Transferable	Transferable	Transferable, except for transfers to SFEs
Expansion	450	Carbon Oxide Sequestration Credit	Credit available for 12-year period after CCS autjourners is placed in after CCS autjourners is placed in Section (Section 12-year period in Section 12-year period 12-year period in Section 12-year period 12-year p	No changes to explosion andler check second	Continues credit availability for 17-year partical after CCS equipment in placed in sortice. South party for credit value for interest to the factor of the continue of the c	MA.	No credit abused for prohibited foreign vertice, effective or law of prohibited describes after 2 passes of followed a credition after 2 passes of followed sensitives at the company of the company of the company of the prohibited after 2 passes of followed sensitives at the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the company of the c	No could allowed to FFEs, wholese to hill workness. No could allowed to FFEs, wholese to hill workness. No could allowed to FFEs, wholese to hill workness.	Transferable	but treated to be facilities that applicate and the facilities that the facilities and th	Translandin, except for translates to GFEA
Expansion & Extension	452	Clean Fuel Production Chedit	Require DOC CREAT model to determine GHI ensistent sits for non-vision Time and the representation fails, and the representation fails, and the representation fails, and the representation fails model or any similar methodology for non-variation fails.	requires fail to be produced from feederschafe produced from feederschafe produced or grown in the LLS, Maccor of Canadas for fail read of the feederschafe of the fee	103 (103)1 D7s could be faultypineleideut, effective far fall Linear SF could be transpineleideut, effective far fall Linear SF could more and £5 (105)gallon to £5 (105)gall	NA.	No most alexand for prohibited for eign- erfities, effective on hill eventment. No most alexand to him investment in the most alexand to his invasion and entities after 2 years of hill enactment.	No creal abused to FFEs, whether so hill executions: No creal abused to FEs who 2 years of hill executions:	Transferable	Not have broken for faul produced when 1201 10027	Translerable, except by translers to SPEs