

Renewable ITC and PTC

Full value ITC (30%) and PTC (2.6c/kWh) extensions

- Extended until 2025, credits become tech-neutral earlier of 2032 or when electricity generation contributes 25% or less of annual GHG emissions
- **New Credits:** Stand-alone storage, solar PTC optionality, hydro step-up

Prevailing wage and apprenticeship requirements

Domestic content bonus (10%)

- 100% of steel and iron, scaling percentage of manufactured products

Energy community bonus (10%)

- Brownfield site, employment, coal mine closure

Low-income bonus (10-20%)

- Low-income, tribal land, affordable housing/economic benefit project

What's next:

- More on § 48, low-income bonus program, domestic content, transferability