

Wyden Amendment #1

Wyden Amendment #1 to The Chairman's Mark of the Clean Energy for America Act

Short Title: Clarification of labor standards

Description of Amendment: This amendment modifies the application of labor standards in the Chairman's Mark with respect to energy efficiency provisions.

Offset: N/A.

[Note: Amendment sponsor(s) reserve the right to modify this amendment for technical, revenue-related (if applicable), germaneness, or other purposes.]

Wyden Amendment #2

Wyden Amendment #2 to The Chairman's Mark of the Clean Energy for America Act

Short Title: Technical amendment with respect to energy efficiency standards

Description of Amendment: This amendment makes technical adjustments to the energy efficiency standards in the Chairman's Mark with respect to the Energy Efficient Home Improvement Credit.

Offset: N/A.

[Note: Amendment sponsor(s) reserve the right to modify this amendment for technical, revenue-related (if applicable), germaneness, or other purposes.]

Stabenow Amendment #1 to Chairman's Mark of "The Clean Energy for America Act."

Short Title: Incentives for electric vehicles.

Description of Amendment: This amendment modifies the § 30D credit for new qualified plug-in electric drive motor vehicles to increase the value of the credit by \$2,500 for qualifying vehicles the final assembly of which is in the United States and to increase the value of the credit by \$2,500 for qualifying vehicles assembled at facilities whose production workers are unionized.

Beginning five years after enactment, the increased credit value for qualifying vehicles the final assembly of which is in the United States is replaced with a requirement that final assembly of a vehicle be in the United States to be a qualifying vehicle—the base amount of the § 30D credit is accordingly increased by \$2,500. The increased credit value for qualifying vehicles assembled at facilities whose production workers are unionized remains.

Offset: To be provided.

[Note: Amendment sponsor(s) reserve the right to modify this amendment for technical, revenue-related (if applicable), germaneness, or other purposes.]

Stabenow Amendment #2 to Chairman's Mark of "The Clean Energy for America Act."

Short Title: Modification of the definition of municipal solid waste.

Description of Amendment: This amendment modifies the § 45 definition of municipal solid waste to specify that municipal solid waste does not include solid waste collected as part of a system which commingles commonly recycled paper with other solid waste which is not commonly recycled.

Offset: To be provided.

[Note: Amendment sponsor(s) reserve the right to modify this amendment for technical, revenue-related (if applicable), germaneness, or other purposes.]

Stabenow Amendment #3 to Chairman's Mark of "The Clean Energy for America Act."

Short Title: Of a perfecting nature.

Description of Amendment: To be determined.

Offset: To be provided.

[Note: Amendment sponsor(s) reserve the right to modify this amendment for technical, revenue-related (if applicable), germaneness, or other purposes.]

Stabenow Amendment #4 to Chairman's Mark of "The Clean Energy for America Act."

Short Title: Of a perfecting nature.

Description of Amendment: To be determined.

Offset: To be provided.

[Note: Amendment sponsor(s) reserve the right to modify this amendment for technical, revenue-related (if applicable), germaneness, or other purposes.]

Cantwell Amendment #1 to the Clean Energy for America Act

Short Title: Technology and Platform Neutral Credit for Non-Passenger Modes of Transportation Propelled by Electricity

Cosponsor(s): Stabenow, Cortez Masto

Description of Amendment: Expand and further define eligibility for the Section 45W 'Credit for Qualified Commercial Vehicles' to cover electrically propelled recreational vehicles, boats, planes, as well as industrial equipment such as forklifts, tractors, excavators, and port equipment, including vehicles where the electricity is derived from a fuel cell or the onboard combustion of a renewable fuel.

Legislative text derived from Section 2 of the Fueling America's Security and Transportation with Electricity (FAST Electricity) Act of 2021.

[Note: Amendment sponsor(s) reserve the right to modify this amendment for technical, revenue-related (if applicable), germaneness, or other purposes.]

Cantwell Amendment #2 to the Clean Energy for America Act

Short Title: Credit for Improving Dam Safety, Environmental Attributes, Grid Resiliency, and the Removal of Obsolete River Obstructions.

Cosponsor(s): Hassan

Description of Amendment: Expand existing investment tax credits to support upgrades at existing hydroelectric dams and the removal of obsolete river obstructions in order to increase clean energy production, grid resiliency, and dam safety and improve the health of our Nation's rivers.

Eligible activities include investments that result in increased dam safety, environmental improvements such as improved fish passage and sediment management, additional ancillary services to the grid, and the removal and remediation of non-federally owned dams or diversionary structures that are blocking fish passage.

The election for direct payment applies to the credit and may be made by the property owner, including cooperatives and public power.

Legislative text derived from Maintaining Baseload Hydroelectricity and River Restoration Act of 2021.

[Note: Amendment sponsor(s) reserve the right to modify this amendment for technical, revenue-related (if applicable), germaneness, or other purposes.]

Cantwell Amendment #3 to the Clean Energy for America Act

Short Title: Lifting Worldwide Tariffs on Environmental Goods

Description of Amendment: Direct the U.S. Trade Representative to resume negotiations at the World Trade Organization on the Environmental Goods Agreement with the goal of eliminating tariffs on environment-related products and services.

These include products that can help achieve environmental and climate protection goals, such as generating clean and renewable energy, improving energy and resource efficiency, controlling air pollution, managing waste, treating wastewater, monitoring the quality of the environment, and combatting noise pollution.

[Note: Amendment sponsor(s) reserve the right to modify this amendment for technical, revenue-related (if applicable), germaneness, or other purposes.]

Menendez Amendment #1 to The Chairman's Mark of the Clean Energy for America Act

Short Title: Interconnection ITC Eligibility

Description of Amendment: This amendment would expand the definition of energy property to include costs and fees associated with interconnection for the Clean Electricity Investment Credit in the underlying bill. Qualified property includes, but is not limited to, labor and equipment installed in connection with such property as part of a transmission or distribution network upgrade.

[Note: Amendment sponsor(s) reserve the right to modify this amendment for technical, revenue-related (if applicable), germaneness, or other purposes.]

Menendez Amendment #2 to The Chairman's Mark of the Clean Energy for America Act

Short Title: Interconnection ITC Eligibility

Description of Amendment: This amendment would expand the definition of energy property to include costs and fees associated with interconnection for the Clean Electricity Investment Credit in the underlying bill. Qualified property includes, but is not limited to, labor and equipment installed in connection with such property as part of a transmission or distribution network upgrade. Eligibility is limited to projects less than 5 MW of maximum net output.

[Note: Amendment sponsor(s) reserve the right to modify this amendment for technical, revenue-related (if applicable), germaneness, or other purposes.]

Menendez Amendment #3 to The Chairman's Mark of the Clean Energy for America Act

Short Title: ITC for Secondary Solid Waste Separation Technology

Description of Amendment: This amendment would create a 30 percent, refundable investment tax credit for secondary separation and recovery of plastics and metal from the solid waste stream at waste-to-energy facilities, provided that plastics segregated from solid waste shall not be thermally destroyed or converted.

[Note: Amendment sponsor(s) reserve the right to modify this amendment for technical, revenue-related (if applicable), germaneness, or other purposes.]

Carper Amendment #1 to the Chairman’s mark of “Clean Energy for America Act.”

Short Title: Clean H2 Production Act

Short Description: This amendment establishes a technology neutral production tax credit (PTC) and an investment tax credit (ITC) to support the U.S. production of clean hydrogen that is 50 percent or more cleaner in terms of lifecycle greenhouse gas emissions compared to the steam methane-reforming (SMR) process.

Description of the amendment: This amendment establishes a technology neutral production tax credit (PTC) and an investment tax credit (ITC) to support the U.S. production of clean hydrogen. These credits support hydrogen production methods that are 50 percent or more cleaner in terms of lifecycle greenhouse gas emissions compared to the steam methane-reforming (SMR) process. Steam-methane reforming’ means a hydrogen production process in which high-temperature steam is used to produce hydrogen from nonrenewable natural gas, without carbon capture and sequestration.

PTC/ITC Values

The PTC offers a credit of up to \$3 per kilogram of hydrogen produced during a 10-year period beginning on the date the facility was placed in service.

The ITC provides a credit of up to 30% for investments in qualified hydrogen production technology within the next decade.

Credit values are on a sliding scale based on emission reductions, which are the following:

Lifecycle Greenhouse Gas Emission Reduction from Traditional Hydrogen Production (SMR)	PTC \$Value per kg (% of credit)	ITC % Value (% of credit)
95 - 100%	\$3.00 (100%)	30% (100%)
85 – 95%	\$1.02 (34%)	10.2% (34%)
75 – 85 %	\$0.75 (25%)	7.5% (25%)
50 - 75%	\$0.60 (20%)	6% (20%)

No double benefit

Taxpayers may elect to take either the PTC or the ITC, but not both. Taxpayers may not double benefit for the hydrogen produced or for the investments made in clean hydrogen production equipment with the PTC or ITC created under this proposal and other energy tax credits created by the underlying bill or currently in the Tax Code.

Wage and Workforce Requirements

The amendment also applies the prevailing wage and registered apprenticeship standards in the underlying bill to projects using these credits for the production of hydrogen.

Effective Date/Phase-out

The effective date of this amendment shall apply to property placed in service after December 31, 2020. The Secretary, in consultation with the Administrator of the Environmental Protection Agency, shall start to phase out the credits dependent on if the electricity or transportation greenhouse gas targets required for the Clean Electricity Production Credit, Clean Electricity Investment Credit or Clean Fuel Production Tax Credit in the underlying bill are being met.

Carper Amendment #2 to the Chairman's mark of "Clean Energy for America Act."

Short Title: Extension of Section 48 Investment Tax Credits

Description of the amendment: This amendment amends the Internal Revenue Code of 1986 to extend all the investment tax credits under section 48 until December 31, 2025 at levels of 30 percent.

Carper Amendment #3 to the Chairman's mark of "Clean Energy for America Act."

Short Title: Save America's Clean Energy Jobs Act

Description of the amendment: This amendment strikes the language regarding the option for direct pay in the underlying bill for years 2021 and 2022 and replaces with language from S.985, Save America's Clean Energy Jobs Act.

Carper Amendment #4 to The Chairman's Mark of the "Clean Energy for America Act"

Short Title: Amendment of a perfecting nature on energy investment and production tax credits.

Description of Amendment: To be determined.

Offset: To be provided.

Note: Amendment sponsor(s) reserve the right to modify this amendment for technical, revenue-related (if applicable), germaneness, or other purposes.

Cardin Amendment #1 to the Chairman’s Mark of the “Clean Energy for America Act”

Short Title: Improving the Section 179D deduction for retrofits and multifamily buildings

Description of Amendment: This amendment improves section 179D with the following modifications:

- **Retrofits.** Section 179D is currently most beneficial for new building construction because it can be easier to achieve the required energy efficiency gains. For those who own older buildings and would like to invest in energy efficiency upgrades, it can be challenging to qualify under the Section 179D energy efficiency standards. But there are opportunities to further enhance energy efficiency improvements. In the case of such energy improvements for existing buildings as a result of a retrofit upgrade, the amendment would allow an alternative path by measuring energy improvements against the structure’s own measured and verifiable “baseline” benchmark rather than the ASHRAE benchmark that is more appropriate for new construction. Eligible entities would include commercial, tribal, nonprofit, governmental, and multifamily housing structures and the deduction would be allowed to be allocated to the primary designer if the entity can’t claim the deduction.

- **Multifamily buildings.** Under current law, the 179D deduction does not apply to multifamily housing structures of three stories or less. Multifamily housing structures have similarities to larger commercial buildings and have opportunity for energy efficiency gains. This amendment would allow all multifamily housing structures to qualify for the 179D deduction.

Offset: N/A

[Note: Amendment sponsor(s) reserve the right to modify this amendment for technical, revenue-related (if applicable), germaneness, or other purposes.]

Cardin Amendment #2 to the Chairman's Mark of the "Clean Energy for America Act"

Cosponsor(s): Whitehouse, Casey

Short Title: To provide a production tax credit for nuclear facilities

Description of amendment: This amendment would provide a production tax credit (PTC) of 1.5 cents per kilowatt hour (\$15/megawatt hour) for existing merchant nuclear owners/operators. The credit would be reduced by 80 percent of any market revenues above 2.5 cents per kilowatt hour (\$25/megawatt hour), with both the credit and the threshold price that triggers the reduction adjusted for inflation using the same index as the renewable energy production credit [under section 45 of the IRC86]. The amendment allows for a direct pay option for the PTC and begins to phase out the credit when greenhouse gas emissions (GHG) fall by 50 percent below 2020 levels; it terminates completely after 2030. To retain eligibility for the credit, recipients' contractors and subcontractors must pay prevailing wages for the locality where the construction, repair, alteration, or maintenance of the qualified nuclear power facility is performed.

Offset: N/A

[Note: Amendment sponsor(s) reserve the right to modify this amendment for technical, revenue-related (if applicable), germaneness, or other purposes.]

Cardin Amendment #3 to the Chairman's Mark of the "Clean Energy for America Act"

Short Title: Clean electricity direct payment parity for REITs

Description of amendment: Amend the Chairman's Mark to allow REITs to fully participate in the direct payment provisions of the Clean Energy Production Credit and Clean Energy Investment Credit.

Background: REITs are statutorily mandated to distribute at least 90% of their taxable income to shareholders. Under section 50(d) of the Internal Revenue Code (cross-referencing section 46(e) as in effect prior to the enactment of the Revenue Reconciliation Act of 1990) energy tax credits are limited based on the amount of taxable income retained by the REIT. For example, a REIT that distributes 90% and retains 10% of taxable income may be eligible for an energy credit, but the credit will be limited to 10% of its value. This 'retained taxable income' rule would also apply to direct payments, even though the direct payment rule is intended to incentivize the use of clean electricity for taxpayers with no taxable income. In the example, the direct payment would be limited to 10%. This amendment would allow REITs to utilize the direct payment without the retained income limitation rule on par with other taxpayers that do not have taxable income.

Offset: N/A

[Note: Amendment sponsor(s) reserve the right to modify this amendment for technical, revenue-related (if applicable), germaneness, or other purposes.]

Cardin Amendment #4 to the Chairman's Mark of the "Clean Energy for America Act"

Short Title: Amendment of a perfecting nature

Description of Amendment: To be determined

Offset: N/A

[Note: Amendment sponsor(s) reserve the right to modify this amendment for technical, revenue-related (if applicable), germaneness, or other purposes.]

Cardin Amendment #5 to the Chairman's Mark of the "Clean Energy for America Act"

Short Title: Amendment of a perfecting nature

Description of Amendment: To be determined

Offset: N/A

[Note: Amendment sponsor(s) reserve the right to modify this amendment for technical, revenue-related (if applicable), germaneness, or other purposes.]

Brown amendment #1 to the Clean Energy for America Chairman's Mark

Short title: This amendment may be cited as the sustainable aviation fuel blenders credit.

Cosponsor: Senator Whitehouse

Description of amendment: This amendment would provide a \$1.50 per gallon blender's credit for fuels that produce a demonstrated 50% lifecycle emissions reduction compared to conventional jet fuel, and scale up to \$2 per gallon for fuels that produce a demonstrated 100% lifecycle emissions reduction compared to conventional jet fuel.

Brown amendment #2 to the Clean Energy for America Chairman's Mark

Short title: This amendment may be cited as the biodigesters credit.

Description of amendment: This amendment would make anaerobic biodigesters, which allow for the conversion of organic waste into renewable biogas, and nutrient recovery technologies eligible for the Investment Tax Credit through 2023. It is modeled after S. 2542 (116th).

Bennet Amendment #1 to the chairman's mark of "Clean Energy for America Act."

Cosponsors: None

Short Title: An amendment to allow power plants and industrial facilities to access private activity bonds (PABs) to finance the purchase and installation of carbon capture and storage (CCS) equipment as well as direct air capture (DAC) projects.

Description of Amendment: This amendment would allow power plants and industrial facilities to use private activity bonds (PABs) issued by local or state governments to finance a carbon capture project or direct air capture plant. Private activity bonds have been used for decades to cut the cost of financing a broad range of energy-related infrastructure. If more than 65 percent of carbon dioxide emissions from a given facility are captured and injected underground, then 100 percent of the eligible equipment can be financed with PABs. If less than 65 percent is captured and sequestered, then tax-exempt financing is permitted on a pro-rated basis. Facilities would additionally be able to access the 45Q tax credit. This amendment is based upon S.1763, which Senators Bennet and Portman introduced in the previous Congress, with the addition of direct capture projects as qualified facilities.

[NOTE – Amendment sponsor reserves the right to modify the amendment for technical, revenue-neutrality, or other purposes.]

Bennet Amendment #1 to the chairman’s mark of “Clean Energy for America Act.”

Cosponsors: None

Short Title: An amendment to allow power plants and industrial facilities to access private activity bonds (PABs) to finance the purchase and installation of carbon capture and storage (CCS) equipment as well as direct air capture (DAC) projects.

Description of Amendment: This amendment would allow power plants and industrial facilities to use private activity bonds (PABs) issued by local or state governments to finance a carbon capture project or direct air capture plant. Private activity bonds have been used for decades to cut the cost of financing a broad range of energy-related infrastructure. If more than 65 percent of carbon dioxide emissions from a given facility are captured and injected underground, then 100 percent of the eligible equipment can be financed with PABs. If less than 65 percent is captured and sequestered, then tax-exempt financing is permitted on a pro-rated basis. Facilities would additionally be able to access the 45Q tax credit. This amendment is based upon S.1763, which Senators Bennet and Portman introduced in the previous Congress, with the addition of direct capture projects as qualified facilities.

[NOTE – Amendment sponsor reserves the right to modify the amendment for technical, revenue-neutrality, or other purposes.]

Bennet Amendment #2 to the chairman’s mark of “Clean Energy for America Act.”

Short Title: An amendment to expand direct pay provisions to allow rural electric cooperatives to access clean energy tax credits.

Cosponsors: None

Description of Amendment: This amendment would extend the direct pay provisions to allow rural cooperatives to participate in order to help finance cleaner and renewable electricity generation. Electric cooperatives lack many of the financial tools available to investor-owned and municipal utilities to help finance cleaner and renewable electricity generation. As not-for-profits without tax liability, cooperatives cannot take advantage of renewable energy tax credits without provisions such as direct pay. Providing electric cooperatives access to clean energy credits through direct pay would allow them to build, own, and operate their own renewable generation and create incentives for other activities that cut emissions. This would create rural development opportunities and community investment, reduce electric rates, and allow cooperatives to more rapidly transition to clean energy.

[NOTE – Amendment sponsor reserves the right to modify the amendment for technical, revenue-neutrality, or other purposes.]

Casey Amendment # 26 to the Chairman's Mark of the Clean Energy for America Act

Cosponsors: Brown

Short Title: To ensure strong domestic content requirements for investments tackling climate change

Description of Amendment: With respect to the Investment Tax Credit, the Production Tax Credit, and equivalent measures, the applicable credit rates are increased to 40 percent or 2.75 cents per kilowatt hour in the case of a facility which certifies the steel, iron, and manufactured products used in such facility were produced in the United States.

- Steel and iron consistent with the requirements of section 661.5(b) of title 49, Code of Federal Regulations, may be considered produced in the United States; and
- In the case of manufactured products, the manufactured product shall be considered manufactured in the United States if the cost of the components of the manufactured product that are mined, produced, or manufactured in the United States is greater than 55 percent of the total cost of all components of the manufactured product.

With respect to products that do not meet domestic content requirements, direct pay shall phase out over the following schedule: 2023- 75%; 2024 – 50%; 2025 – 0%.

This subsection shall be applied in a manner consistent with the United States' obligations under international agreements.

Offset: TBD

Casey Amendment # 2 to the Chairman's Mark of the Clean Energy for America Act

Cosponsors: Bennet, Brown

Short Title: To support economic development and investment in communities with high needs for clean energy project expansion

Description of Amendment: With respect to the Investment Tax Credit, the Production Tax Credit, and equivalent measures, the applicable credit rates are increased to 40 percent or 2.75 cents per kilowatt hour for renewable energy projects located within an energy community.

An energy community is defined as:

- 1) Fossil fuel-centric employment: A census tract (or immediately adjacent to a census tract) in which at least five percent of employment is within the oil and gas sector;
- 2) Recent coal-related closures/retirements: A census tract (or immediately adjacent to a census tract) in which a coal mine has closed (after 1999) or a coal plant has retired (after 2009); or
- 3) Emissions-intensive industries: A census tract wherein an industrial facility is located that is mandated to report CO₂e emissions under the Environmental Protection Agency's Greenhouse Gas Reporting Program.

Offset: TBD

Casey Amendment # 3 to the Chairman's Mark of the Clean Energy for America Act

Short Title: Basis adjustment for goods subject to AD/CVD orders

Description of Amendment: This amendment adjusts the basis amount for the ITC and PTC credit rate for goods subject to anti-dumping, countervailing duty and other trade safeguard orders by an amount commensurate to the applied safeguard tariff rate.

This will prevent taxpayers from subsidizing illegally dumped goods.

Offset: TBD

Casey Amendment # 4 to the Chairman's Mark of the Clean Energy for America Act

Short Title: Market Economy Sourcing Act

Description of Amendment: This amendment excludes products with greater than 10% of content by value originated in a non-market economy from receiving direct pay.

Offset: TBD

Casey Amendment #5 to the Chairman’s Mark of the Clean Energy for America Act

Short Title: To provide automatic economic stabilizers to communities experiencing a regionalized recession.

Description of Amendment: This amendment is consistent with S. 142, the Community Economic Assistance Act, S. 142 and will establish automatic economic stabilizers for communities experiencing a localized recession, a large job loss event, industry transition, or sustained economic distress or persistent unemployment after the pandemic.

The proposal will direct federal dollars towards local solutions; authorizing up to \$200 million in direct funding to designated regions as well as money to develop and carry-out a comprehensive economic development plan. Measures trigger in the event of a localized and national recession. The proposal includes direct support for regional governments and employment, as well as tax incentives to employers to support local businesses, encourage new business formation and support to businesses that are harmed by an economic downturn. A national recession will trigger the increase of available funding, including \$100 million in economic stabilization funds to states.

The regions, called “Economic Growth Zones”, will be nominated by the Governor, and issued a 5-year designation by the Secretary of the Treasury, in consultation with Secretary of Labor.

Offset: TBD

Casey Amendment #6 to the Chairman's Mark of the Clean Energy for America Act

Short Title: Amendment of a perfecting nature

Description of Amendment: This amendment is of a perfecting nature

Offset: TBD

Casey Amendment #7 to the Chairman's Mark of the Clean Energy for America Act

Short Title: Amendment of a perfecting nature

Description of Amendment: This amendment is of a perfecting nature

Offset: TBD

Whitehouse Amendment #1 to the Chairman's Mark of the Clean Energy for America Act

Cosponsor(s): Michael Bennet

Short title: Enhanced Credits for Nascent Clean Energy Technologies

Description of the Amendment:

This amendment would increase the clean electricity production tax credit and the investment tax credit by 25% for nascent clean energy technologies which have achieved a market penetration of less than 3% during the calendar year preceding the calendar year in which such taxable year began. It would also add a clean hydrogen production tax credit structured like section five of the Energy Sector Innovation Credit Act of 2021 with an applicable percentage of 100% for tier one, 75% for tier two, 50% for tier three, and 25% for tier four. This credit will be applicable with other credits in the Clean Energy for America Act, include the wage and workforce requirements for other credits in that legislation, and provide a direct pay option.

Offset: N/A

Whitehouse Amendment #2 to the Chairman's Mark of the Clean Energy for America Act

Cosponsors: Sherrod Brown

Short title: Blender's credit for sustainable aviation fuel

Description of the Amendment:

This amendment would provide a \$1.50 per gallon blender's credit for fuels that produce a demonstrated 50% lifecycle emissions reduction compared to conventional jet fuel, and scale up to \$2 per gallon for fuels that produce a demonstrated 100% lifecycle emissions reduction compared to conventional jet fuel.

Offset: N/A

Hassan Amendment #1 to the Clean Energy for America Act

Short Title: Biomass business investment tax credit

Description of Amendment: This amendment adds high efficiency biomass thermal technologies to the list of renewable energy technologies that benefit from investment tax credits under section 48 of the tax code, consistent with the provisions of S.1191, the Biomass Thermal Utilization Act of 2021.

Hassan Amendment #2 to the Clean Energy for America Act

Short Title: Biomass residential investment tax credit

Description of Amendment: This amendment permits taxpayers to elect to claim either the current-law section 25D investment tax credit for residential biomass appliances or the 25C tax credit for residential biomass appliances provided by the Clean Energy for America Act.

Cortez Masto Amendment #1 to Chairman's Mark of the Clean Energy for America Act

Cortez Masto Amendment #1 to Chairman's Mark of the Clean Energy for America Act

Short Title: Treating qualified interconnect costs and fees as qualifying property for the Clean Electricity Investment Credit

Description of Amendment: This amendment would allow qualified interconnection expenses to be considered qualifying property for purposes of calculating the Clean Electricity Investment Credit including for purposes of electing for a Direct Payment. Qualified interconnection expenses shall include, but not be limited to, fees and costs related to labor and equipment related to the installation or connection of the underlying qualifying property as part of a transmission or distribution network upgrade.

[Note: Amendment sponsor(s) reserve the right to modify this amendment for technical, revenue-related (if applicable), germaneness, or other purposes.]

Cortez Masto Amendment #2 to Chairman's Mark of the Clean Energy for America Act

Cortez Masto Amendment #2 to Chairman's Mark of the Clean Energy for America Act

Short Title: Treating qualified interconnect costs and fees as qualifying property for the Clean Electricity Investment Credit for qualified facilities at or below 5 MW-AC

Description of Amendment: This amendment would allow qualified interconnection expenses to be considered qualifying property for purposes of calculating the Clean Electricity Investment Credit for facilities with a capacity of 5 MWAC or less including for purposes of electing for a Direct Payment. Qualified interconnection expenses shall include, but not be limited to, fees and costs related to labor and equipment related to the installation or connection of the underlying qualifying property as part of a transmission or distribution network upgrade. The determination of a qualifying 5 MW-AC facility shall be based on the maximum net output of the facility.

[Note: Amendment sponsor(s) reserve the right to modify this amendment for technical, revenue-related (if applicable), germaneness, or other purposes.]

Cortez Masto Amendment #3 to Chairman's Mark of the Clean Energy for America Act

Cortez Masto Amendment #3 to Chairman's Mark of the Clean Energy for America Act

Short Title: Green Bus Tax Credit Act

Description of Amendment: This amendment would provide a tax incentive for more domestic manufacturing of electric and hydrogen fuel-cell buses by creating a 10% manufacturer's tax credit for electric and hydrogen fuel-cell buses.

[Note: Amendment sponsor(s) reserve the right to modify this amendment for technical, revenue-related (if applicable), germaneness, or other purposes.]

Cortez Masto Amendment #4 to Chairman's Mark of the Clean Energy for America Act

Cortez Masto Amendment #4 to Chairman's Mark of the Clean Energy for America Act

Short Title: Greener Transportation for Communities Act

Description of Amendment: This amendment would allow ZEV charging and refueling infrastructure to be eligible for tax-exempt private activity bonds, also including projects that are installed to service another tax-exempt PAB eligible project, such as airports, affordable housing, docks, green buildings, and other major infrastructure.

[Note: Amendment sponsor(s) reserve the right to modify this amendment for technical, revenue-related (if applicable), germaneness, or other purposes.]

Cortez Masto Amendment #5 to Chairman's Mark of the Clean Energy for America Act

Cortez Masto Amendment #5 to Chairman's Mark of the Clean Energy for America Act

Short Title: This amendment would restore the 30% tax credit level for both the IRC Section 48 Investment Tax Credit and the IRC Section 25D Residential Energy Efficient Property Credit for the duration of the existing credits.

Description of Amendment: This amendment would restore the 30% tax credit level for both the IRC Section 48 Investment Tax Credit and the IRC Section 25D Residential Energy Efficient Property Credit for the duration of the existing credits.

[Note: Amendment sponsor(s) reserve the right to modify this amendment for technical, revenue-related (if applicable), germaneness, or other purposes.]

Cortez Masto Amendment #6 to Chairman's Mark of the Clean Energy for America Act

Cortez Masto Amendment #6 to Chairman's Mark of the Clean Energy for America Act

Short Title: Geothermal parity in tax treatment

Description of Amendment: This amendment would provide all qualifying geothermal activities and assets for both the IRC Section 48 Investment Tax Credit and the IRC Section 25D Residential Energy Efficient Property Credit to receive a 30% tax credit level for the duration of the existing credits.

[Note: Amendment sponsor(s) reserve the right to modify this amendment for technical, revenue-related (if applicable), germaneness, or other purposes.]

Cortez Masto Amendment #7 to Chairman's Mark of the Clean Energy for America Act

Cortez Masto Amendment #7 to Chairman's Mark of the Clean Energy for America Act

Short Title: Incentive for low-impact or degraded lands siting of wind and solar facilities to accelerate the responsible buildout of renewable resources

Description of Amendment: This amendment would provide eligible facilities sited on low-impact or degraded lands an additional incentive (40 percent investment tax credit versus the base 30 percent credit), similarly structured to the incentive in section 48D(a)(2) of the bill for facilities sited in disadvantaged communities. Projects on contaminated and degraded lands often face additional costs and preparatory steps. The additional tax incentive would take cost differences out of their project evaluation calculus and make these types of projects more attractive. The amendment uses designations under existing federal programs (Superfund, RCRA Corrective Action, Brownfields grants and Landfill Methane Outreach Program) to determine eligibility.

[Note: Amendment sponsor(s) reserve the right to modify this amendment for technical, revenue-related (if applicable), germaneness, or other purposes.]

Cortez Masto Amendment #8 to Chairman's Mark of the Clean Energy for America Act

Cortez Masto Amendment #8 to Chairman's Mark of the Clean Energy for America Act

Short Title: Amendment of a perfecting nature.

Description of Amendment: To be determined.

[Note: Amendment sponsor(s) reserve the right to modify this amendment for technical, revenue-related (if applicable), germaneness, or other purposes.]

Crapo Amendment #1 to the Clean Energy for America Act

Cosponsors:

Short Title: To protect rural jobs.

Description of the Amendment: This amendment would permit the Clean Energy for America Act to become effective only after the Secretary of Labor (or his delegate) certifies that the Act would create more jobs in rural areas as defined by the U.S. Census Bureau than it would eliminate in such rural areas.

Offset: Not required.

[NOTE: Amendment sponsor(s) reserve the right to modify the amendment for technical, revenue neutrality, or other purposes.]

Crapo Amendment #2 to the Clean Energy for America Act

Cosponsors:

Short Title: To provide for joint rulemaking by relevant agencies.

Description of the Amendment: This amendment would strike the phrase “in consultation with” in each instance it is used in conjunction with a grant of rulemaking authority and replace it with the word “and”.

Offset: Not required.

[NOTE: Amendment sponsor(s) reserve the right to modify the amendment for technical, revenue neutrality, or other purposes.]

Grassley Amendment 1 to the Clean Energy for America Act

Cosponsors: Senator(s) Cornyn

Short Title: To prohibit providing subsidies to wealthy individuals to purchase electric vehicles.

Amendment Description: The amendment would generally phase-out the consumer electric vehicle tax credit in the Chairman's mark for taxpayer's with adjusted gross income exceeding 120 percent of the national median household income. This is similar to the state of Oregon's "Charge Ahead" electric vehicle rebate program the limits program eligibility to households at or below 120 percent of the area median income. Based on 2019 census data, the credit would begin to phase-out for households with adjusted gross income of \$82,445. The credit is reduced by \$5 for every \$100 the taxpayer's income exceeds the threshold. If a vehicle is eligible for the full \$7,500 credit, no credit when be available for a taxpayer with AGI of \$232,445 or more.

Offset: N/A

Grassley Amendment 2 to the Clean Energy for America Act

Cosponsors: Senator(s) Crapo, Daines

Short Title: To prevent improper payments and fraudulent claims of the electric vehicle tax credit.

Amendment Description: The amendment would strike provisions in the Chairman's mark that lift the per-manufacturer cap on EVs, but retain the vehicle identification number requirement and math error authority that is added. Furthermore, it would require the seller on the first sale of an EV to an individual to report information related to the vehicles qualifications for the credit to the IRS and purchaser. The information reported to the IRS and the purchaser shall include:

- Purchasers name and taxpayer identification number
- VIN of the qualified vehicle
- Verification that the taxpayer purchased the vehicle/not a lease.
- Battery capacity of the vehicle
- Verification that car is new/not used
- Maximum credit purchaser is eligible to claim based on the vehicles qualifications

Offset: N/A

Grassley Amendment 3 to the Clean Energy for America Act

Cosponsors:

Short Title: To prevent corporations and wealthy investors from reducing their tax liability below zero.

Amendment Description: The amendment would generally prohibit the amount of any “direct payment” under the Chairman’s mark from exceeding a corporate taxpayer’s net tax liability for the year and a similar rule would apply to pass-through entities to provide comparable treatment.

Offset: N/A

Grassley Amendment 4 to the Clean Energy for America Act

Cosponsors: Senator(s) Cantwell,

Short Title: To extend the Biodiesel and Renewable Diesel Tax credits for three years.

Amendment Description: The amendment would extend the income and excise tax credits, including the payment provisions in IRC 6427, for Biodiesel and Renewable Diesel for three years, through 2025.

Offset: N/A

Grassley Amendment 5 to the Clean Energy for America Act

Cosponsors:

Short Title: To require a study of effects of the EV credit expansion on farm commodity prices.

Amendment Description: The amendment would require IRS, in consultation with the USDA, to conduct a study on how the expanded tax benefits for electric vehicles in the Clean Energy for America Act will impact the price for commodities that are used in biofuel production.

Offset: N/A

Grassley Amendment 6 to the Clean Energy for America Act

Cosponsors:

Short Title: To provide an excise tax credit option for claiming the Clean Fuel Production Credit

Amendment Description: The amendment would modify the Chairman mark to provide an excise tax option for claiming the clean fuel credit that is consistent with current law excise tax credit and payment options for certain renewable fuels, such as biodiesel.

Offset: N/A

Cornyn Amendment #1 to the Clean Energy for America Act

Short Title: Keeping the President's Promise Not to Raise Taxes on Americans Earning Less than \$400,000 a year.

Description of Amendment: Prior to implementation, the Secretary of Treasury must certify that no portion of the Act will impose higher taxes on taxpayers who make less than \$400,000 a year.

Offset: Not necessary.

Cornyn Amendment #2 to the Clean Energy for America Act

Short Title: Keeping the President's Promise That "Taxes on Small Businesses Won't Go up."

Description of Amendment: Prior to implementation, the Secretary of Treasury must certify that no portion of the Act will impose higher taxes on small businesses (defined as an employer will less than 500 employees).

Offset: Not necessary.

Cosponsor: Daines.

Cornyn Amendment #3 to the Clean Energy for America Act

Short Title: Excluding Chinese Produced Electric Vehicles from the EV Credit.

Description of Amendment: Prior to implementation, the Secretary of the Treasury must certify that Chinese produced electric vehicles (EVs) will not be eligible for the EV tax credit under this Act.

Offset: Not necessary.

Cosponsors: Crapo, Lankford.

Cornyn Amendment #4 to the Clean Energy for America Act

Short Title: To provide an offset for the Act.

Description of Amendment: The amendment makes permanent the \$10,000 cap on the state and local tax (SALT) deduction enacted by the Tax Cuts & Jobs Act and reduces the deficit.

Offset: Not necessary.

Cosponsor: Daines.

Cornyn Amendment #5 to the Clean Energy for America Act

Short Title: To Impose the Same Income Threshold Set For the 2021 Stimulus Checks on the Electric Vehicle (EV) Tax Credit.

Description of Amendment: Prior to implementation, the Secretary of Treasury must certify that taxpayers who earn more than the income threshold (\$75,000/\$150,000/\$112,500) established for the stimulus checks under the American Rescue Plan Act cannot claim the Electric Vehicle (EV) tax credit.

Offset: Not necessary.

Cornyn Amendment #6 to the Clean Energy for America Act

Short Title: To Protect American Oil & Gas Jobs from Higher Taxes.

Description of Amendment: Prior to implementation, the Secretary of Treasury must certify that no portion of the Act will impose higher taxes and increase production costs on small businesses in the oil & gas industry.

Offset: Not necessary.

Cosponsor: Daines.

Cornyn Amendment #7 to the Clean Energy for America Act

Short Title: To Strengthen the User-Fee Principle for America's Highway System.

Description of Amendment: Prior to implementation, the Secretary of the Treasury must certify that electric vehicle (EV) drivers contribute into the Highway Trust Fund.

Offset: Not necessary.

Cornyn Amendment #8 to the Clean Energy for America Act

Short Title: To apply the same objectionable restrictions in the HEROES Act (H.R. 6800, 116th Congress) to the Act.

Description of Amendment: Applies to this Act, where applicable, the same objectionable restriction on executive compensation, dividends, and stock buy-backs imposed on Net Operating Loss (NOLs) carrybacks by the HEROES Act (H.R. 6800; 116th Congress).

Offset: Not necessary.

Cornyn Amendment #9 to Clean Energy for America Act

Short Title: To make certain improvements to the Clean Energy for America Act

Description of Amendment: TBD.

Offset: TBD.

Cornyn Amendment #10 to Clean Energy for America Act

Short Title: To make certain improvements to the Clean Energy for America Act

Description of Amendment: TBD.

Offset: TBD.

Thune Amendment #1 to the Clean Energy for America Act

Cosponsors: Grassley

Short Title: An amendment to the clean fuel production credit to require updated emissions scoring

Description of Amendment: This amendment would require Treasury to utilize the most current lifecycle emissions modeling and carbon intensity scores available from any federal agency, including EPA, DOE, and USDA, for all applicable energy technologies.

Offset: Not necessary.

Thune Amendment #2 to the Clean Energy for America Act

Cosponsors:

Short Title: An amendment to the clean electricity credits to require efficient permitting

Description of Amendment: This amendment would delay the effective date of the clean electricity credits until the administration certifies that the average permitting time for electricity projects over 50 MW is not greater than three years.

Offset: Not necessary.

Thune Amendment #3 to the Clean Energy for America Act

Cosponsors: Crapo

Short Title: An amendment to add income limits to the electric vehicle credits

Description of Amendment: This amendment would establish a threshold for claiming the electric vehicle tax credit with an adjusted gross income for single or married filing separately up to \$75,000, \$112,500 for those filing as head of household, and \$150,000 for those filing as married filing jointly.

Offset: Not necessary.

Thune Amendment #4 to the Clean Energy for America Act

Cosponsors:

Short Title: An amendment to reduce the electric vehicle credit phase-out threshold

Description of Amendment: This amendment would lower the electric vehicle tax credit phase-out trigger to 10 percent of annual vehicle sales.

Offset: Not necessary.

Thune Amendment #5 to the Clean Energy for America Act

Cosponsors:

Short Title: An amendment to amend the electric vehicle credit for heavy vehicles

Description of Amendment: This amendment would prohibit taxpayers from claiming electric vehicle credits for vehicles that do not contribute to the Highway Trust Fund and are heavier than conventional vehicles.

Offset: Not necessary.

Thune Amendment #6 to the Clean Energy for America Act

Cosponsors:

Short Title: An amendment to certify U.S. competitiveness

Description of Amendment: This amendment would require the administration to certify that U.S. energy component manufacturers will not be undercut by foreign suppliers that use low-cost labor and high-emissions manufacturing, putting the U.S. at a competitive disadvantage. The amendment would also require the administration to certify that the bill's prevailing wage requirements will not exacerbate any such disadvantages.

Offset: Not necessary.

Thune Amendment #7 to the Clean Energy for America Act

Cosponsors:

Short Title: An amendment to affirm eligibility for Sec. 45Q

Description of Amendment: This amendment would affirm that processes capturing food-grade CO₂ that is sold on the commercial market (most commonly as food-grade CO₂ for beverage bottling and meat chilling) is eligible for under Section 45Q.

Offset: Not necessary.

Thune Amendment #8 to the Clean Energy for America Act

Cosponsors:

Short Title: An amendment to extend Sec. 48(a)(3) to include pumped-storage hydropower

Description of Amendment: This amendment would extend Sec. 48(a)(3) to include pumped-storage hydropower.

Offset: Not necessary.

Burr #1 to the Clean Energy for America Act

Short Title: Renewable Natural Gas Credit

Cosponsor: Crapo

Description of Amendment: This amendment would create a credit (within section 6426) for use of renewable natural gas in on-road transportation, valued at \$1.00 per gallon equivalent.

The credit shall be eliminated the calendar year following the year that no more than 25 % of all heavy-duty vehicles on road are diesel vehicles.

Offset: Not Required

Burr #2 to the Clean Energy for America Act

Short Title: Existing Nuclear facility ITC/PTC

Description of Amendment: Nuclear plants that seek to file for 20-year relicensing are eligible for either the ITC or PTC.

PTC would last the 10 years of the bill:

- Taxpayer must file for a license renewal between enactment and 2033.
- Taxpayer must continue to operate the facility for at least the amount of years they take the credit to ensure continued operation of the clean energy asset. If the taxpayer fails to do so, a financial claw back will be enacted.

ITC option for “qualified upgrades” necessary for license renewal would be offered along with an ITC option for advanced reactors:

- “Qualified Upgrades” could most easily be defined using the bipartisan “Nuclear Powers America Act” language.
- Taxpayer must file for a license renewal between enactment and 2033.
- Taxpayer must continue to operate the facility for at least the amount of years they take the credit to ensure continued operation of the clean energy asset. If the taxpayer fails to do so, a financial claw back will be enacted.

Offset: Not Required

Burr #3 to the Clean Energy for America Act

Short Title: To make certain modifications or improvements.

Description of the Amendment: This amendment would make certain modifications or improvements to the Clean Energy for America Act.

Offset: Not Required

NOTE – Amendment sponsor(s) reserve the right to modify the amendment for technical, revenue neutrality, or other purposes.

Burr #4 to the Clean Energy for America Act

Short Title: To make certain modifications or improvements.

Description of the Amendment: This amendment would make certain modifications or improvements to the Clean Energy for America Act.

Offset: Not Required

NOTE – Amendment sponsor(s) reserve the right to modify the amendment for technical, revenue neutrality, or other purposes.

Portman Amendment #1 to the Clean Energy for America Act

Short Title: To make certain modifications or improvements.

Description of the Amendment: This amendment would make certain modifications or improvements to the Clean Energy for America Act.

Offset: Not required.

[NOTE – Amendment sponsor(s) reserve the right to modify the amendment for technical, revenue neutrality, or other purposes.]

Portman Amendment #2 to the Clean Energy for America Act

Short Title: To require EV manufacturers to meet certain wage and environmental standards in the production of EV batteries to be eligible for the EV credit.

Description of the Amendment: This amendment would make certain modifications or improvements to the Clean Energy for America Act.

Offset: Not required.

[NOTE – Amendment sponsor(s) reserve the right to modify the amendment for technical, revenue neutrality, or other purposes.]

Toomey Amendment #1 to the Chairman's Mark of The Clean Energy for America Act

Short Title: Distributional impact of the Electric Vehicle (EV) individual tax credit

Description of Amendment: This amendment would require the Joint Committee on Taxation (JCT) to provide a distribution by income class of the current plug-in electric drive motor vehicle tax credit. If the top 25% of income earners benefit from the credit more than the bottom 25% of income earners, the current tax credit is repealed and the New Qualified Plug-in Electric Drive Motor Vehicles tax credit is removed from the bill.

Cosponsor: Senator Crapo

Offset: Not required.

Toomey Amendment #2 to the Chairman's Mark of The Clean Energy for America Act

Short Title: Distributional impact of the Energy Efficient Home Improvement credit

Description of Amendment: This amendment would require the Joint Committee on Taxation (JCT) to provide a distribution by income class of the nonbusiness energy property tax credit. If the top 25% of income earners benefit from the credit more than the bottom 25% of income earners, the current tax credit is repealed and the Energy Efficient Home Improvement tax credit is removed from the bill.

Offset: Not required.

Toomey Amendment #3 to the Chairman's Mark of The Clean Energy for America Act

Short Title: Scoring temporary extension of expiring provisions as permanent.

Description of Amendment: History shows that temporary tax provisions are often continuously extended. For example, the wind energy production tax credit was enacted in 1992 and has since been extended numerous times, most recently in December 2020.

This amendment would require Congressional Budget Office (CBO) and the Joint Committee on Taxation (JCT) to provide an informational estimate of the cost of the extension of current expiring clean energy provisions as if the extension were permanent.

Offset: Not required.

Toomey Amendment #4 to the Chairman's Mark of The Clean Energy for America Act

Short Title: To change the name of the bill.

Description of Amendment: Repealing the electric drive motor vehicle tax credit manufacturer cap would provide a windfall to Tesla. This amendment would rename the bill as the "Further Sending Tesla's Stock Price to the Moon Act".

Offset: Not required.

Toomey Amendment #5 to the Chairman's Mark of The Clean Energy for America Act

Short Title: To strike Section 501(e) of the bill.

Description of Amendment: Strike Section 501(e), which disallows election to expense intangible drilling costs and instead requires any oil or gas well located in the United States to capitalize these costs over 60 months.

Offset: Not required.

Toomey Amendment #6 to the Chairman's Mark of The Clean Energy for America Act

Short Title: To reduce carbon emissions from the US power sector.

Description of Amendment: Prohibit the bill from taking effect unless the Department of Energy certifies that the bill will not reduce the supply of the natural resource that is primarily responsible for the decline in power sector carbon emissions over the last 15 years.

Offset: Not required.

Toomey Amendment #7 to the Clean Energy for America Act

Short Title: To make certain modifications or improvements.

Description of the Amendment: This amendment would make certain modifications or improvements to the Clean Energy for America Act.

Offset: Not required.

[**NOTE** – Amendment sponsor(s) reserve the right to modify the amendment for technical, revenue neutrality, or other purposes.]

Toomey Amendment #8 to the Clean Energy for America Act

Short Title: To make certain modifications or improvements.

Description of the Amendment: This amendment would make certain modifications or improvements to the Clean Energy for America Act.

Offset: Not required.

[**NOTE** – Amendment sponsor(s) reserve the right to modify the amendment for technical, revenue neutrality, or other purposes.]

Scott Amendment #1 to the Clean Energy for America Act

Short Title: To make certain modifications or improvements.

Description of the Amendment: This amendment would make certain modifications or improvements to the Clean Energy for America Act.

Offset: Not required.

[**NOTE** – Amendment sponsor(s) reserve the right to modify the amendment for technical, revenue neutrality, or other purposes.]

Scott Amendment #2 to the Clean Energy for America Act

Short Title: To make certain modifications or improvements.

Description of the Amendment: This amendment would make certain modifications or improvements to the Clean Energy for America Act.

Offset: Not required.

[**NOTE** – Amendment sponsor(s) reserve the right to modify the amendment for technical, revenue neutrality, or other purposes.]

Scott Amendment #3 to the Clean Energy for America Act

Short Title: To make certain modifications or improvements.

Description of the Amendment: This amendment would make certain modifications or improvements to the Clean Energy for America Act.

Offset: Not required.

[**NOTE** – Amendment sponsor(s) reserve the right to modify the amendment for technical, revenue neutrality, or other purposes.]

Scott Amendment #4 to the Clean Energy for America Act

Short Title: To make certain modifications or improvements.

Description of the Amendment: This amendment would make certain modifications or improvements to the Clean Energy for America Act.

Offset: Not required.

[**NOTE** – Amendment sponsor(s) reserve the right to modify the amendment for technical, revenue neutrality, or other purposes.]

Scott Amendment #5 to the Clean Energy for America Act

Short Title: To make certain modifications or improvements.

Description of the Amendment: This amendment would make certain modifications or improvements to the Clean Energy for America Act.

Offset: Not required.

[**NOTE** – Amendment sponsor(s) reserve the right to modify the amendment for technical, revenue neutrality, or other purposes.]

Cassidy Amendment #1 to Chairman's mark of "Clean Energy for America Act"

Cosponsors: Sen. Lankford, Sen. Daines

Short Title: An amendment to the Clean Electricity Production Credit to require net-zero manufactured components

Description of Amendment: This amendment would require that in order to be eligible for the Clean Electricity Production Credit, all components used in the construction of wind turbines, solar cells, and energy storage technology must be manufactured or mined using goods produced in a net-zero emissions manner, as verified by the EPA.

Offset: Not required.

Cassidy Amendment #2 to Chairman's mark of "Clean Energy for America Act"

Cosponsors: Sen. Lankford, Sen. Daines

Short Title: An amendment to restrict goods produced by forced labor and child labor

Description of Amendment: This amendment would prohibit the import of solar cells, wind turbines, or energy storage equipment or components into the United States until it can be certified by the United Nations that the components and manufactured equipment is not mined or manufactured using forced labor or child labor.

Offset: Not required.

Cassidy Amendment #3 to Chairman's mark of "Clean Energy for America Act"

Cosponsors: Sen. Crapo

Short Title: An amendment to limit the electric vehicle tax credit expansion

Description of Amendment: This amendment would limit the proposed electric vehicle tax credit expansion to only include non-luxury vehicles, defined as those costing less than \$47,500.

Offset: Not required.

Cassidy Amendment #4 to Chairman's mark of "Clean Energy for America Act"

Cosponsors:

Short Title: An amendment to study the impacts of widespread electric vehicle adoption

Description of Amendment: This amendment would direct the Treasury Department to study the impact electric vehicle tax incentives will have on the share of the Highway Trust Fund assuming electric vehicles continue to not contribute to the Highway Trust Fund. The study will also analyze and report on the socio-economic and demographic impacts of contributions to the Highway Trust Fund.

Offset: Not required.

Cassidy Amendment #5 to Chairman's mark of "Clean Energy for America Act"

Cosponsors: Sen. Lankford

Short Title: An amendment to prevent the EV credit from applying to vehicles produced with rare earth minerals mined or processed in nations designated as committing genocide

Description of Amendment: This amendment would prevent electric vehicles that utilize critical minerals from nations the United States has designated as nations perpetrating genocide from qualifying for the electric vehicle credit.

Offsets:

Cassidy Amendment #6 to Chairman's mark of "Clean Energy for America Act"

Cosponsors:

Short Title: An amendment to fix an error in the Internal Revenue Code of 1986 to provide a deduction for certain casualty losses of uncut timber.

Description of Amendment: This amendment would amend Section 165(b) of the Internal Revenue Code of 1986 to add a paragraph allowing for the deduction of the loss of any uncut timber from fire, storm, insects, invasive species, drought, or other casualty. The basis for determining the amount of the deduction for such loss (as otherwise determined under paragraph (1)) shall not be less than the excess of the fair market value of such uncut timber as determined immediately before such loss was sustained, over the salvage value of such timber.

Offset: Not required.

Cassidy Amendment #7 to Chairman's mark of "Clean Energy for America Act"

Cosponsors:

Short Title: An amendment to Provide Credit for Coal to Gas Switching

Description of Amendment: This amendment would provide the full Clean Electricity Production Credit to natural gas should natural gas be taking the place of coal generation.

Offset: Not required.

Cassidy Amendment #8 to Chairman’s mark of “Clean Energy for America Act”

Cosponsors:

Short Title: To make certain modifications or improvements.

Description of the Amendment: This amendment would make certain modifications of improvements to the Clean Energy for America Act

Offset: Not required.

[**NOTE** – Amendment sponsor(s) reserve the right to modify the amendment for technical, revenue neutrality, or other purposes.]

Cassidy Amendment #9 to Chairman’s mark of “Clean Energy for America Act”

Cosponsors:

Short Title: To make certain modifications or improvements.

Description of the Amendment: This amendment would make certain modifications of improvements to the Clean Energy for America Act

Offset: Not required.

[**NOTE** – Amendment sponsor(s) reserve the right to modify the amendment for technical, revenue neutrality, or other purposes.]

Cassidy Amendment #10 to Chairman’s mark of “Clean Energy for America Act”

Cosponsors:

Short Title: To make certain modifications or improvements.

Description of the Amendment: This amendment would make certain modifications of improvements to the Clean Energy for America Act

Offset: Not required.

[**NOTE** – Amendment sponsor(s) reserve the right to modify the amendment for technical, revenue neutrality, or other purposes.]

Cassidy Amendment #11 to Chairman’s mark of “Clean Energy for America Act”

Cosponsors:

Short Title: To make certain modifications or improvements.

Description of the Amendment: This amendment would make certain modifications of improvements to the Clean Energy for America Act

Offset: Not required.

[**NOTE** – Amendment sponsor(s) reserve the right to modify the amendment for technical, revenue neutrality, or other purposes.]

Lankford Amendment #1 to the Clean Energy for America Act

Short Title: Delay clean electricity production and investment credits until the Department of Energy provides certain certification

Description of Amendment: The amendment would delay implementation of the clean electricity production and investment credits until the Department of Energy certifies that additional intermittent generation would not result in decreased grid reliability in any region in the United States.

Offset: Not required.

Lankford Amendment #2 to the Clean Energy for America Act

Short Title: Prohibit electricity generated from certain renewable sources from collecting tax incentives

Description of Amendment: The amendment would limit eligibility for the clean electricity production and investment credits under Title I to non-wind generation sources.

Offset: Not required.

Lankford Amendment #3 to the Clean Energy for America Act

Short Title: Prohibit high earners from being eligible for the electric vehicle tax credit

Description of Amendment: The amendment would prohibit individuals from collecting the electric vehicle tax credit if their AGI is \$539,000 or above.

Offset: Not required.

Lankford Amendment #4 to the Clean Energy for America Act

Short Title: Prohibit the electric vehicle tax credit from being used to purchase certain vehicles

Description of Amendment: The amendment would modify the electric vehicle tax credit to make only vehicles with a manufacturer suggested retail price at or below \$42,850 eligible for the credit.

Offset: Not required.

Lankford Amendment #5 to the Clean Energy for America Act

Short Title: Prohibit the electric vehicle credit from being claimable until certain Treasury Department action

Description of Amendment: This amendment would prohibit implementation of the electric vehicle tax credit until the Secretary of the Treasury certifies that electric vehicle users pay fees into the highway trust fund in an amount comparable to combustion engine vehicle users of the same weight or size.

Offset: Not required.

Lankford Amendment #6 to the Clean Energy for America Act

Short Title: Prohibit the electric vehicle tax credit from being used on vehicles produced in certain parts of the world

Description of Amendment: The amendment would prohibit the EV tax credit from being applied to vehicles produced in nations determined to be national security threats as specified in the Office of the Director of National Intelligence's Annual Threat Assessment of the U.S. Intelligence Community or designated as a country of particular concern by the U.S. Department of State. The amendment would also prohibit the EV tax credit from being applied to vehicles if 25 percent or more of their component parts were produced in nations determined to be national security threats as specified in the Office of the Director of National Intelligence's Annual Threat Assessment of the U.S. Intelligence Community or designated as a country of particular concern by the U.S. Department of State.

Offset: Not required.

Lankford Amendment #7 to the Clean Energy for America Act

Short Title: Prohibit grandfathered facilities from collecting clean transportation incentives

Description of Amendment: The amendment would make fuels produced at facilities exempted from Renewable Fuel Standard emissions requirements ineligible to collect the fuels credit in Title II.

Offset: Not required.

Lankford Amendment #8 to the Clean Energy for America Act

Short Title: Delay effectiveness of Title V until certain U.S. Energy Information Administration certification

Description of Amendment: The amendment would delay the repeals in Title V until the U.S. Energy Information Administration certifies that repeal of those provisions would not result in increased oil and gas imports.

Offset: Not required.

Lankford Amendment #9 to the Clean Energy for America Act

Short Title: Delay effectiveness of Title V until certain Department of Labor certification

Description of Amendment: The amendment would delay the repeals in Title V until the Department of Labor certifies that repeal of those provisions would not result in job loss.

Offset: Not required.

Lankford Amendment #10 to the Clean Energy for America Act

Cosponsors:

Short Title: To make certain modifications or improvements

Description of Amendment: The amendment would make certain modifications or improvements to the Clean Energy for America Act.

Offset: Not required.

[NOTE – Amendment sponsor(s) reserve the right to modify the amendment for technical, revenue neutrality, or other purposes.]

Lankford Amendment #11 to the Clean Energy for America Act

Cosponsors:

Short Title: To make certain modifications or improvements

Description of Amendment: The amendment would make certain modifications or improvements to the Clean Energy for America Act.

Offset: Not required.

[NOTE – Amendment sponsor(s) reserve the right to modify the amendment for technical, revenue neutrality, or other purposes.]

Lankford Amendment #12 to the Clean Energy for America Act

Cosponsors:

Short Title: To make certain modifications or improvements

Description of Amendment: The amendment would make certain modifications or improvements to the Clean Energy for America Act.

Offset: Not required.

[NOTE – Amendment sponsor(s) reserve the right to modify the amendment for technical, revenue neutrality, or other purposes.]

Daines Amendment #1 to the Clean Energy for America Act

Short Title: Reinstatement of percentage depletion and increase in rate for critical minerals

Description of Amendment: This amendment would strike the provision eliminating percentage depletion for the oil, gas, and coal industries, and increase from 22 percent to 50 percent the depletion rate for critical minerals, as defined in Executive Order 13817.

Daines Amendment #2 to the Clean Energy for America Act

Cosponsors: Crapo, Lankford

Short Title: Delay enactment date of legislation until energy prices fall below pre-pandemic levels.

Description of Amendment: This amendment would delay the effective date of the legislation until gas prices fall below pre-pandemic levels for three consecutive months, defined as the nationwide average in January 2020 (prior to the January 31, 2020 declaration of a public health emergency).

Daines Amendment #3 to the Clean Energy for America Act

Short Title: Delayed effective date of EV tax credit expansion pending incorporation of program integrity measures based on TIGTA recommendations.

Description of Amendment: Delay effective date of EV tax credit expansion until program integrity provisions incorporating TIGTA's recommendations to address the receipt of \$74 million in "potentially erroneous credits" by 16,510 taxpayers are included.

Daines Amendment #4 to the Clean Energy for America Act

Short Title: Five-year extension of \$10,000 cap on state/local tax deduction to offset the bill.

Description of Amendment: In order to offset the cost of the legislation, this amendment would continue the \$10,000 cap on the state and local tax deduction until December 31, 2031.

Daines Amendment #5 to the Clean Energy for America Act

Cosponsors: Toomey, Lankford

Short Title: DOE Certification that energy prices will not increase as a result of the bill.

Description of Amendment: the amendment would insert a provision requiring the Secretary to certify that energy prices, including for gasoline and heating oil, will not increase as a result of this legislation.

Daines Amendment #6 to the Clean Energy for America Act

Cosponsors: Lankford

Short Title: Prohibition on use of child labor

Description of Amendment: This amendment would require taxpayers receiving any tax credit, deduction, or benefit of any kind under the legislation to certify that no component of qualified investment property was made with child labor.

Young Amendment #1 to the Clean Energy for America Act

Short Title: Deduction for capital costs incurred in complying with Environmental Protection Agency emissions regulations for small business refiners, rural coal facilities, and rural mining operators.

Description of Amendment: The amendment would allow small business refiners, rural coal facilities, and rural mining operators to deduct as an expense 75 percent of qualified capital costs incurred during the applicable period to comply with future Environmental Protection Agency emissions regulations.

Offset: not required.

Young Amendment #2 to the Clean Energy for America Act

Short Title: Carbon Capture Sequestration Bonds.

Description of Amendment: The amendment would strike Section 401 and replace it with Carbon Capture Sequestration bonds – which would allow a maximum tax credit of 50 percent of the interest on the bond for facilities to finance carbon capture technology.

Offset: not required.

Young Amendment #3 to the Clean Energy for America Act

Short Title: To amend the definition of qualified property under the Energy Investment Tax Credit.

Description of Amendment: Add section (E) in the definition of qualified property to include only equipment manufactured with no more than 30% of inputs sourced from China.

Offset: not required.

Young Amendment #4 to the Clean Energy for America Act

Cosponsors: Crapo

Short Title: Fee on EV Fast-Charging Stations

Description of Amendment: Establish an electricity fee to be added to public electric vehicle charging stations that would be equivalent of the current fuel tax.

Offset: not required.

Young Amendment #5 to the Clean Energy for America Act

Cosponsors: Crapo

Short Title: To strike prevailing wage requirements.

Description of Amendment: Strike prevailing wage requirements that appear in the sections relating to energy investment tax credit, energy production tax credit, clean fuel production, and residential and commercial energy efficiency programs.

Offset: not required.

Sasse Amendment #1 to the Clean Energy for America Act

Short Title: To make certain modifications or improvements.

Description of the Amendment: This amendment would make certain modifications or improvements to the Clean Energy for America Act.

Offset: Not required.

Sasse Amendment #2 to the Clean Energy for America Act

Short Title: To make certain modifications or improvements.

Description of the Amendment: This amendment would make certain modifications or improvements to the Clean Energy for America Act.

Offset: Not required.

Sasse Amendment #3 to the Clean Energy for America Act

Short Title: To make certain modifications or improvements.

Description of the Amendment: This amendment would make certain modifications or improvements to the Clean Energy for America Act.

Offset: Not required.

Sasse Amendment #4 to the Clean Energy for America Act

Short Title: To make certain modifications or improvements.

Description of the Amendment: This amendment would make certain modifications or improvements to the Clean Energy for America Act.

Offset: Not required.

Barrasso Amendment #1 to the Clean Energy for America Act

Cosponsors: Young

Short Title: An amendment to restrict the use of forced labor

Description of Amendment: To be eligible for a tax credit in this bill, the taxpayer must certify that forced labor, as defined by section 307 of the Tariff Act of 1930 (19 U.S.C. 1307), was not used in manufacturing, mining, or transportation the components of a project.

Offset: Not necessary.

Barrasso Amendment #2 to the Clean Energy for America Act

Cosponsors: Crapo, Lankford, Daines

Short Title: An amendment to keep energy costs low for Americans

Description of Amendment: Strike Title V.

Offset: Not necessary.

Barrasso Amendment #3 to the Clean Energy for America Act

Cosponsors: Lankford, Daines

Short Title: An amendment to promote carbon capture

Description of Amendment: Strike Sec. 103(c)(1)(D), the disallowance of 45Q for carbon oxide used as tertiary injectant.

Offset: Not necessary.

Barrasso Amendment #4 to the Clean Energy for America Act

Cosponsors:

Short Title: An amendment to promote technology neutrality

Description of Amendment: In Sec. 101(a), strike proposed IRC sec. 45U(b)(2)(B). This amendment strikes the “lifecycle analysis” for emissions attributable to fuel combustion and gasification

Offset: Not necessary.

Barrasso Amendment #5 to the Clean Energy for America Act

Cosponsors:

Short Title: An amendment to repeal the electric vehicle tax credit

Description of Amendment: Strikes Sec. 202(c) and replaces it with a repeal of IRC Sec. 30D.

Offset: Not necessary.

Barrasso Amendment #6 to the Clean Energy for America Act

Cosponsors:

Short Title: An amendment to means-test eligibility for the electric vehicle tax credit.

Description of Amendment: In Sec. 202(c), add a requirement that only taxpayers with AGI of \$88,000 for joint filers and \$44,000 for single filers qualify for the credit in this section.

Offset: Not necessary.

Barrasso Amendment #7 to the Clean Energy for America Act

Cosponsors:

Short Title: An amendment to means-test the electric vehicle tax credit based on the cost of the vehicle

Description of Amendment: In sec. 202(c), strike proposed IRC sec. 36(f) and add a requirement that the credit in this section may only be claimed on the purchase of a vehicle with a maximum purchase price of \$50,000. This maximum purchase price will decrease by \$2,000 every year, and the 30B credit will be repealed once the Department of Treasury, in consultation with the Department of Transportation, certifies that the average lifetime cost of an alternative motor vehicle is the same as the average lifetime cost of an internal combustion engine vehicle.

Offset: Not necessary.

Barrasso Amendment #8 to the Clean Energy for America Act

Cosponsors:

Short Title: To make certain modifications or improvements.

Description of the Amendment: This amendment would make certain modifications or improvements to the Clean Energy for America Act.

Offset: Not required.

[NOTE – Amendment sponsor(s) reserve the right to modify the amendment for technical, revenue neutrality, or other purposes.]