



# US ITC Bonus for domestic content IRA Section 45X

Despite the headwinds, bonus credits for domestic content and energy communities remain intact, with one notable fix. Earlier drafts of the OBBB originally froze the required domestic content ...

Energy projects that began construction before January 1, 2025 generally remain eligible for pre-IRA tax credits under Section 48 (Investment Tax Credit) and Section 45 (Production Tax Credit). Such projects are not subject to the ...

**DOMESTIC CONTENT** (&#167; 48E (ITC) only): Facilities that begin construction on and after June 16, 2025, are subject to the same domestic content thresholds for the ITC as the PTC. Domestic ...

**Rolling back renewable energy tax credits:** Senate passes One Big Beautiful Bill For purposes of the domestic content rules under section 48E, under law prior to enactment of the OBBB, the ...

Originally introduced in the Inflation Reduction Act of 2022 (the "IRA"), Section 45X provides a tax credit to manufacturers for producing certain critical components ("eligible components")...

The Inflation Reduction Act (IRA), passed in 2022, includes substantial incentives to accelerate domestic solar manufacturing. The goal is to build a resilient, homegrown supply chain.

**Section 6418 - Transferability of Certain Credits** The OBBB generally retains transferability for the lives of the eligible credits. Although the OBBB preserved transferability, the early termination ...

Following its approval by Congress, the One Big Beautiful Bill Act was signed by President Donald Trump on July 4, 2025. This Holland & Knight alert summarizes certain key proposals in the ...

On June 16, 2025, the Senate Finance Committee released the text of its version of the "One Big, Beautiful Bill Act," which would phase out the investment tax credit (ITC) under ...

**Tax Incentives Powering the Shift Now** if you're wondering why everyone is suddenly interested in setting up solar manufacturing plants in the U.S., the answer is in three key tax incentives. ...

On July 4, 2025, President Donald Trump signed H.R. 1, titled the One Big Beautiful Bill Act (the Act). The Act significantly modifies certain energy tax provisions in the Inflation Reduction Act ...

The law raises the threshold percentages of domestic manufactured products required to claim the domestic content bonus for the section 48E ITC to generally match those for the section ...



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The above amendments generally apply to taxable years beginning after July 4, 2025 (although the domestic content changes generally apply on or after June 16, 2025). Changes to Bonus ...

The first set of rules (relating to ownership and control) applies to most energy credits, including the Section 45Y PTC, Section 48E ITC, Section 45Q Carbon Oxide Sequestration Credit, ...

Under the BBBA, property that began construction before June 16, 2025 will continue to require 40% domestic content; however, projects beginning construction in 2025 after June 16, in ...

The Act corrects a mistake in the IRA related to the domestic content bonus credit threshold applicable to the ITC. To qualify for the domestic content bonus for either the PTC or the ITC, ...

Although the domestic content tax credit bonus is retained, the OBBB fixes an apparent glitch from the Inflation Reduction Act that would have increased the qualification threshold to up to ...

Our prior Legal Updates, " House Reconciliation Bill Amends Clean Energy Provisions of the IRA " and " United States Senate Finance Committee Makes Changes to Clean Energy Provisions ...

The OBBBA generally accelerated phase-outs to the Inflation Reduction Act of 2022 (IRA) energy tax credits, dictated shortened deadlines for project credit qualification (particularly targeting ...

The U.S. House of Representatives passed July 3 H.R. 1, the fiscal year 2025 reconciliation bill known as the One Big Beautiful Bill Act (OBBBA), 218-214, following its passage in the Senate ...

Increased Domestic Content Requirement for Section 48E: The domestic content requirement under the Section 48E clean electricity ITC is amended by increasing the percentage of ...

The Secretary is provided leeway to define certain terms beyond their definitions in existing statutes, including "eligible component" (which is defined with reference to section 45X) and ...



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