American Energy Dominance Act: U.S. House of Representatives Legislation Introduced Addressing Energy/Efficiency Tax Incentives

Walter Wright, Jr.
wwright@mwlaw.com
(501) 688.8839

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Congressman Mike Lawler (New York) and Brian Fitzpatrick (Pennsylvania) introduced on October 23rd the *American Energy Dominance Act* ("AEDA").

The legislation is stated to have been developed in partnership with North America's Building Trades Unions.

The stated purpose of the legislation is to restore key energy and efficiency tax incentives.

The AEDA would remove the accelerated deadlines for the following:

- Renewable Energy Investment Tax Credit.
- Production Tax Credit.

The provisions are contained in the Inflation Reduction Act enacted during the Biden Administration. Legislation. Legislation in 2025 shortened their timeframes.

By way of summary, the ADEQ's key provisions include:

- Restoring the 179D Energy Efficient Commercial Buildings Deduction without a scheduled expiration.
- Extending the 45L New Energy Efficient Home Credit through December 31, 2032.
- Extending the 45V Clean Hydrogen Production Credit construction deadline from January 1, 2028, to January 1, 2033.
- Preserving long-term certainty for the 45Y Clean Electricity Production Credit and 48E Clean Electricity Investment Credit to help bring more affordable power online, support job creation, and strengthen domestic energy supply.

A copy of the legislation can be found here.