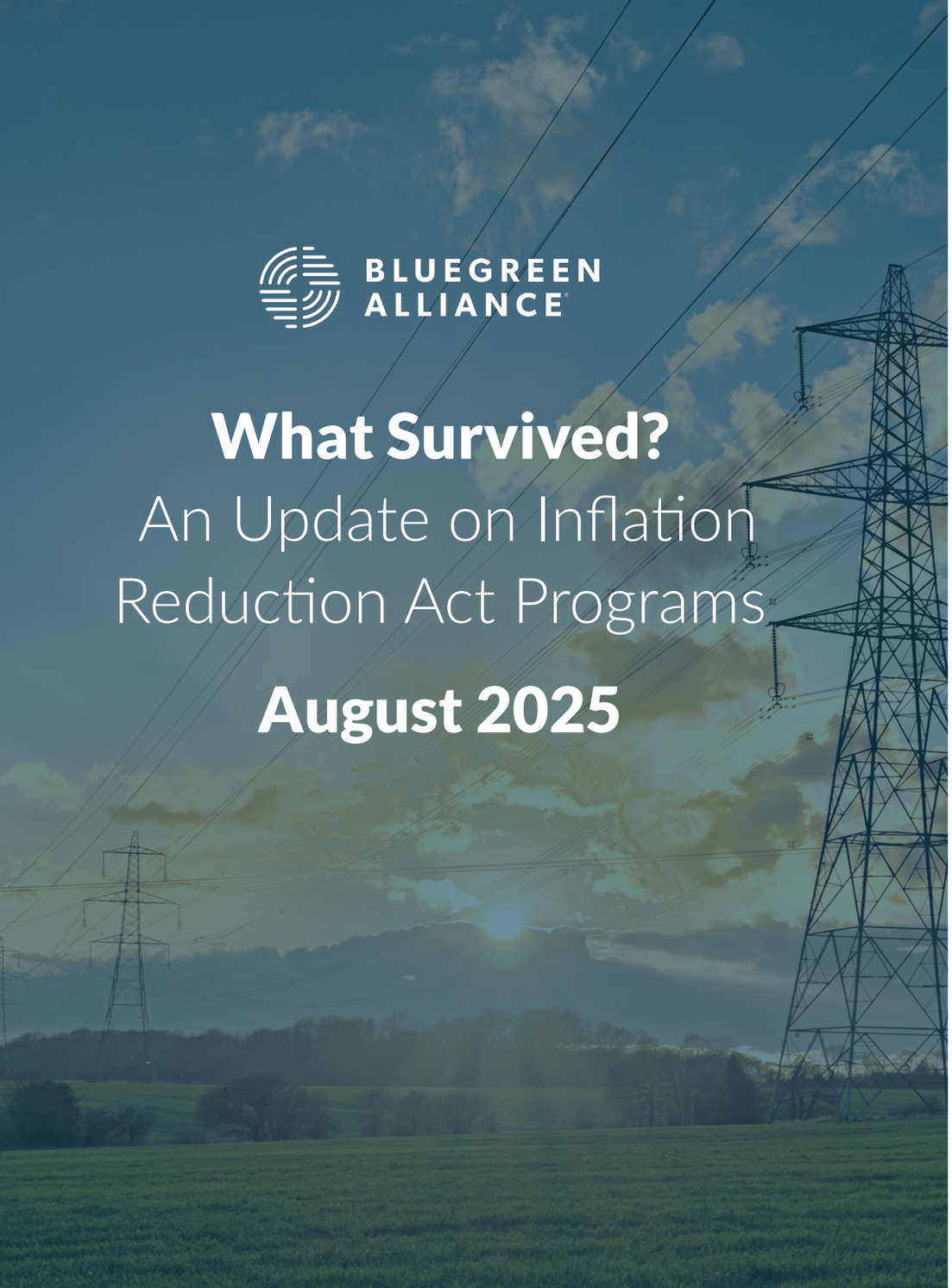

BLUEGREEN ALLIANCE

What Survived?

An Update on Inflation Reduction Act Programs

August 2025

INTRODUCTION

In July 2025, Congressional Republicans passed, and President Trump signed into law, the so-called "One Big Beautiful Bill Act (OBBBA)." This law makes significant changes to the Inflation Reduction Act, sabotaging our country's progress on creating good, union jobs in the clean economy, fighting climate change, and ensuring all Americans have access to clean air and water.

The "One Big Beautiful Bill" is anything but beautiful. At the heart of the legislation is an aggressive rollback of clean energy tax credits that have already sparked billions in private investment, spurred the construction of new factories, and created hundreds of thousands of good-paying jobs. The phase-outs for solar, wind, and consumer credits are particularly damaging. These credits are not just economic incentives; they are commitments to a future where American workers build the technologies that power our economy. At the same time, many other credits survived largely unchanged, including the advanced manufacturing credit (45X), and credits for "clean firm" generation technologies and energy storage.

This law cedes America's leadership in clean energy innovation to foreign competitors like China, which is rapidly investing in the very technologies Congress has now abandoned, and will lead to job losses and empty shop floors across the country. Just one provision of the OBBBA—the repeal of the consumer electric vehicle tax credit—will likely result in the cancellation **of as much as 100%** of planned construction and expansion of U.S. electric vehicle assembly.

The uncertainty caused by threats to clean energy and manufacturing tax credits has already cost **10,000 jobs** in clean energy and clean vehicle manufacturing. **Roughly two-thirds of the jobs** created directly by these clean energy and manufacturing investments would have been in construction and manufacturing. These are good blue-collar jobs, most of which don't require a college degree. With the passage of the OBBBA, estimates put potential job loss in the hundreds of thousands. However, the OBBBA kept in place all of the "bonus" credits: prevailing wage and apprenticeship, domestic content, energy communities, and low-income communities. The law also preserved Direct Pay and transferability, allowing for broader tax credit utilization. This means that there are still policies in place that can be utilized to ensure workers and communities see the benefits of clean energy tax credits.

The loss of these tax credits will **raise electricity prices for American families and businesses across the nation.** Wholesale power prices will skyrocket, increasing roughly 74% by 2035 as the buildout of new renewable energy slows. Household energy costs will increase by $130 annually by 2030 and $170 annually by 2035. This is a blow not just to our energy future, but to working families already struggling with rising costs.

Credits that mostly survived nevertheless face considerable uncertainty in connection with new restrictions relating to Prohibited Foreign Entities. Though these provisions speak to bipartisan concern that U.S. taxpayer dollars should not support entities connected to foreign governments that pursue policies contrary to U.S. interests, and should have provisions that boost domestic production, the foreign entities provisions are extremely complex and require formal guidance from the U.S. Department of the Treasury to be implemented. Given the open hostility the Trump administration has shown to clean technologies and the intrinsic complexity of the restrictions,

many are worried that the Trump administration will delay issuing guidance, or will issue guidance that makes compliance difficult, if not impossible. While this uncertainty persists, financing for manufacturing and clean energy projects may become scarce.

The OBBBA also claws back unobligated funding for community-based investments aimed at reducing pollution in disadvantaged communities, though it did not repeal most of these programs (with the notable exception of the Greenhouse Gas Reduction Fund). It eliminates support for state, Tribal, and local government grants focused on climate change planning, resilience, adaptation, and response negatively impacting low-income communities and communities of color that are already disproportionately affected by climate change and toxic pollution. By gutting these grants and the clean energy and manufacturing investments that have been driving job creation and economic revitalization, this law represents a direct attack on American workers, families, and our country's competitive future. Simply put, the OBBBA trades away real, tangible progress in communities across the country in exchange for tax breaks that benefit billionaires.

Since the OBBBA was signed into law on July 4th, 2025, the Trump Administration released Executive Order (EO) 14315, *Ending Market Distorting Subsidies for Unreliable, Foreign Controlled Energy Sources*, with the goal of further restricting clean energy tax credits beyond the scope of the reconciliation law. The administration's implementation of this EO and the OBBBA is expected to inject additional uncertainty into the clean energy sector.

The OBBBA undoubtedly weakens the impact of the Inflation Reduction Act, rescinding unobligated grant funding and rolling back clean energy incentives that will lead to job losses, increased emissions, rising energy costs, and ceding energy innovation overseas. Still, key tax credits and bonuses remain intact, along with a sizeable amount of grant funding. With continued advocacy and strategic implementation of these surviving investments, opportunities remain to build a high-road, worker- and community-centered clean economy.

KEY PROGRAM AND FUNDING CHANGES FROM THE INFLATION REDUCTION ACT TO OBBBA

After the 2022 passage of the Inflation Reduction Act, the BlueGreen Alliance released a **user guide** that detailed how provisions of that law would drive new investments in good jobs and climate action, and help build resilient and healthy communities. We encourage readers to refer to that analysis for questions about the Inflation Reduction Act.

This summary focuses on key changes made to the Inflation Reduction Act by the OBBBA, with a focus on changes to tax credits, loans, and grants that were creating good jobs, addressing climate change, and building more resilient communities. Like the Inflation Reduction Act, the OBBBA is expansive and includes tax policy and health care provisions that—while significant—fall outside of the scope of this resource.

The passage of OBBBA occurred alongside other Trump administration attacks on Inflation Reduction Act investments, primarily through frozen and terminated grants. These actions are unprecedented, pitching grantees into confusion and uncertainty and kneecapping investments critical to the economic future of whole communities and industries. Where possible, we include an update on the status of these actions.

Category	Program Name, Section(s), and Description	Status as a result of OBBBA	Inflation Reduction Act Timeline	OBBBA Timeline	Trump Administration Action
Clean Energy Tax Credits	**Clean Energy Investment Tax Credit (ITC) Extension (48) (IRA Sec.13102)** - Investment tax credits for clean energy deployment, including onshore and offshore wind, solar, geothermal, battery storage and pumped-storage hydro.	No change.	Projects that begin construction by December 31, 2024.	No change.	Possibly (but unlikely to be) affected by implementation of EO 14315 directing the Treasury to issue new guidance to "terminate the clean electricity production and investment tax credits for wind and solar facilities" and implement FEOC provisions.
	Geothermal Heat Pumps. (ITC) 48(a) (IRA Sec.13102). While most technologies eligible for the 48 ITC phase out after 2024, entities may still claim tax credits for the installation of geothermal heat pumps through 2034.	No change. Not subject to FEOC restrictions.	2022-2035 Before 2033: 6% 2033: 5.2% 2034: 4.4% 2035: Credit eliminated	No change.	Possibly (but unlikely to be) affected by implementation of EO 14315 directing the Treasury to issue new guidance to ìterminate the clean electricity production and investment tax credits for wind and solar facilitiesî and implement FEOC provisions.
	Clean Energy Investment Tax Credit-Technology Neutral, (48E) (IRA Sec.13702, OBBBA Sec. 70513). Investment tax credit for energy deployment for projects with net-zero carbon emissions. This credit will go into effect for new projects placed in 2025 through sometime in the 2030s. This credit is not limited to a particular clean energy technology, but rather any technology that does not contribute to carbon emissions.	Terminates the eligibility of wind and solar projects placed in service after December 31, 2027, with an exception for wind and solar projects that begin construction within twelve months of enactment (by July 4th, 2026). Other qualifying technologies, such as nuclear, geothermal, and storage, begin phasing down in 2032 at 100% in 2033, 75% in 2034, 50% in 2035, and 0% in 2036. New Foreign Entity of Concern (FEOC) restrictions apply to any project that begins construction after December 31, 2025.	Projects that begin construction by an emissions target, but not before December 31, 2033.	Terminated for solar and wind if construction begins after July 4, 2026, or must be placed in service by December 31, 2027. Other qualifying technologies are eligible through 2035.	Will be affected by the implementation of EO 14315, directing the U.S. Department of the Treasury (Treasury) to issue new guidance to "terminate the clean electricity production and investment tax credits for wind and solar facilities" and implement FEOC provisions.

Category	Program Name, Section(s), and Description	Status as a result of OBBBA	Inflation Reduction Act Timeline	OBBBA Timeline	Trump Administration Action
Clean Energy Tax Credits	**Clean Energy Production Tax Credit (PTC) Extension (45) (IRA Sec.13101)** - Production tax credits for clean energy deployment, including solar, offshore and onshore wind, geothermal, to receive a tax credit for the production of electricity based on kilowatt-hour of power produced.	No change.	Projects that begin construction by December 31, 2024.	No change.	Possibly (but unlikely to be) affected by the implementation of EO 14315 directing the Treasury to issue new guidance to "terminate the clean electricity production and investment tax credits for wind and solar facilities" and implement FEOC provisions.
	Clean Energy Production Tax Credit (PTC) Technology Neutral (45Y) (IRA Sec.13701, OBBBA Sec. 70512) - PTC for energy projects with net-zero carbon emissions. This credit will go into effect for new projects placed in service in 2025 through sometime in the 2030s. This credit is not limited to a particular clean energy technology, but rather any technology that does not contribute carbon emissions.	Terminates the eligibility of wind and solar projects placed in service after December 31, 2027, with an exception for wind and solar projects that begin construction within twelve months of enactment (by July 4th, 2026). Other qualifying technologies, such as nuclear, geothermal, and storage begin phasing down in 2032 at 100% in 2033, 75% in 2034, 50% in 2035, and 0% in 2036. New FEOC restrictions apply to any project that begins construction after December 31 2025.	Projects that begin construction by an emissions target, but not before December 31, 2033.	Terminated for solar and wind if construction begins after July 4, 2026, or must be placed in service December 31, 2027. Other qualifying technologies eligible through 2035.	Will be affected by the implementation of EO 14315 directing the Treasury to issue new guidance to "terminate the clean electricity production and investment tax credits for wind and solar facilities" and implement FEOC provisions.
	Extension and Modification of Carbon Dioxide Sequestration Credit (45Q) (IRA Sec.13104, OBBBA Sec.70522) - Extends the credit for carbon dioxide capture facilities that begin construction before the end of 2032. A base credit rate of $17 or a bonus credit rate of $85 per metric ton of carbon oxide captured for geological storage and a base credit rate of $12 or a bonus credit rate of $60 per metric ton of carbon oxide captured and used for enhanced oil recovery or to make a commercial product.	Largely unchanged. Credit for utilization increased to match credit for sequestration. New FEOC restrictions apply.	Begin construction by end of 2032.	Begin construction by end of 2032.	Could be affected by implementation of EO 14315 directing the Treasury to implement FEOC provisions

Category	Program Name, Section(s), and Description	Status as a result of OBBBA	Inflation Reduction Act Timeline	OBBBA Timeline	Trump Administration Action
Clean Energy Tax Credits	**Clean Hydrogen Credit (45V) (IRA Sec.13204, OBBBA Sec.70511)** - Credit for producing hydrogen where the lifecycle ("well-to-gate") greenhouse gas emissions to make the hydrogen are no more than 4 kg per kg of hydrogen. The full credit can be claimed only if lifecycle greenhouse gas emissions are less than 0.45 kg per kg of hydrogen. Option to claim an ITC on the hydrogen production facility instead.	Terminates early on January 1, 2028.	Begin construction by end of 2032.	Begin construction by end of 2027.	
	Zero-Emission Nuclear Power Production Credit (45U) (IRA Sec.13105, OBBBA Sec.70510) - For electricity produced at an existing nuclear power facility. Eligible for a credit equal to 0.3¢ per kWh or, if prevailing wage and apprenticeship requirements or exceptions in constructing, repairing, or altering the facility are met, 1.5¢ per kWh with the credit being reduced as power prices rise above $25 per MWh.	Largely unchanged. New FEOC restrictions apply.	Tax years beginning before December 31, 2032.	Tax years beginning before December 31, 2032.	
	Clean Fuel Production Credit (45Z) (IRA Sec.13704, OBBBA Sec.70521) - Incentivizes the production of both sustainable aviation fuel (SAF) and other non-SAF transportation fuels. Credits for transportation fuel equal $0.20 per gallon, and $0.35 per gallon for sustainable aviation fuel. If prevailing wage and apprenticeship requirements or exceptions are met, the credit is increased by a factor of five ($1 per gallon for transportation fuel and $1.75 per gallon for sustainable aviation fuel).	Extended Bonus rate for SAF eliminated. Emissions rates exclude any emissions attributed to indirect land use change. New FEOC restrictions apply.	Transportation fuel sold by December 31, 2027.	Extended two years through 2029.	Could be affected by the implementation of EO 14315 directing the Treasury to implement FEOC provisions.

Category	Program Name, Section(s), and Description	Status as a result of OBBBA	Inflation Reduction Act Timeline	OBBBA Timeline	Trump Administration Action
Clean Energy Tax Credits	**Domestic Content Bonus Credit (IRA Sec. 13101, 13102, 13701, 13702, OBBBA Sec. 70513)** - (Applicable for the Clean Energy PTCs and ITCs). Establishes a bonus 10% ITC (2% if wage and apprentice requirements are not satisfied) or PTCs at 1.10% of the rate for which the project would otherwise qualify for projects utilizing domestic content. This credit will support projects that use domestically made iron and steel, as well as a certain percentage of other manufactured components.	Aligns the domestic content thresholds applicable under Section 48E with those under 45Y. Those are: 40% (20% for offshore wind) if construction begins before June 16, 2025, 45% (27% for offshore wind) if construction begins after June 16, 2025 but before January 1, 2026, 50% (35% for offshore wind) if construction begins during 2026, and; 55% if construction begins after December 31, 2026.	Projects that begin construction by an emissions target, but not before December 31, 2033.	Terminated for solar and wind if construction begins after July 4, 2026, or must be placed in service December 31, 2027. Other qualifying technologies eligible through 2035.	Will be affected by the implementation of EO 14315, directing the Treasury to issue new guidance to "terminate the clean electricity production and investment tax credits for wind and solar facilities" and implement FEOC provisions.
	Prevailing Wage and Apprenticeship Bonus Credit (IRA Sec. 13101, 13102, 13104, 13105, 13204,13303, 13304, 13404, 13501, 13701, 13702, 13704). Offers enhanced tax benefits to for a range of clean energy projects that ensure prevailing wages are paid to workers on such projects, and that registered apprentices are utilized. Applicable for 45/45Y, 48/48E, 45Q, 45V, 45Z, 48C, 30C, 179D, 45L (prevailing wage only), 45U (prevailing wage only).	No direct change, but will be affected by modifications to underlying tax credits.	Projects that begin construction by an emissions target, but not before December 31, 2033.	Terminated for solar and wind if construction begins after July 4, 2026, or must be placed in service December 31, 2027. Other qualifying technologies eligible through 2035.	Will be affected by the implementation of EO 14315 directing the Treasury to issue new guidance to "terminate the clean electricity production and investment tax credits for wind and solar facilities" and implement FEOC provisions.
	Direct/Elective Pay (IRA Section 6417). Allows applicable entities, including tax-exempt and governmental entities that would otherwise be unable to claim certain credits because they do not owe federal income tax, to benefit from some clean energy tax credits.	No direct change, but the accelerated phase-out of some tax credits coupled with new FEOC restrictions will make it more difficult for entities to utilize direct pay.	Varies based on the underlying tax credit for which an entity is utilizing direct pay.	Varies based on the underlying tax credit for which an entity is utilizing direct pay.	Will be affected by the implementation of EO 14315 directing the Treasury to issue new guidance to "terminate the clean electricity production and investment tax credits for wind and solar facilities" and implement FEOC provisions.

Category	Program Name, Section(s), and Description	Status as a result of OBBBA	Inflation Reduction Act Timeline	OBBBA Timeline	Trump Administration Action
Clean Energy Tax Credits	**Energy Communities Bonus Credit (IRA Sec. 13101, 13102, 13701, 13702).** For qualified facilities that are placed in service within an energy community, a 10% extra ITC (2% if wage and apprentice requirements not satisfied) or PTCs at 1.10% of the rate for which the project would otherwise qualify. Applicable for 45/45Y and 48/48E.	No direct change, but adder is tied to 45Y and 48E, where wind and solar eligibility now terminates early.	Projects that begin construction by an emissions target, but not before December 31, 2033.	Terminated for solar and wind if construction begins after July 4, 2026, or must be placed in service December 31, 2027. Other qualifying technologies eligible through 2035.	Will be affected by the implementation of EO 14315 directing the Treasury to issue new guidance to "terminate the clean electricity production and investment tax credits for wind and solar facilities" and implement FEOC provisions.
	Low Income Communities Bonus Credit (IRA Sec. 13103). An additional ITC of 10% or 20% is available for the development of wind and solar projects in low income communities. Applicable for 45/45Y and 48/48E.	No direct change, but adder is tied to 45Y and 48E, where wind and solar eligibility now terminates early.	Projects that begin construction by an emissions target, but not before December 31, 2033.	Terminated for solar and wind if construction begins after July 4, 2026, or must be placed in service December 31, 2027. Other qualifying technologies eligible through 2035.	Will be affected by the implementation of EO 14315 directing the Treasury to issue new guidance to "terminate the clean electricity production and investment tax credits for wind and solar facilities" and implement FEOC provisions.
	Transferability (IRA Section 6418). Allows companies to pledge expected future revenue from credits as collateral for loans now, which facilitates faster energy deployment and production.	Does not allow projects collecting 45Q, 45U, 45X, 45Y, 45Z, or 48E to be transferred to a specified foreign entity of concern.	Varies based on the underlying tax credit for which an entity is utilizing transferability.	Varies based on the underlying tax credit for which an entity is utilizing transferability.	Will be affected by the implementation of EO 14315 directing the Treasury to issue new guidance to "terminate the clean electricity production and investment tax credits for wind and solar facilities" and implement FEOC provisions.

Category	Program Name, Section(s), and Description	Status as a result of OBBBA	Inflation Reduction Act Timeline	OBBBA Timeline	Trump Administration Action
Clean Energy Tax Credits	**Foreign Entity of Concern (FEOC) Restrictions (IRA Sec. 40207) (OBBBA Sec.70510,70512, 70513, 70514, 70521, 70522, 6695B).** Restricts access to certain tax credits (45U, 45Y, 48E, 45X, 45Z, 45Q) for projects or entities involved with countries deemed adversaries, particularly China, Russia, Iran, and North Korea.	Significant new tax regime. Captures indirect or partially controlled entities, lenders and bondholders, and entities, contractual relationships. Applies to additional credits and introduces new "material assistance cost ratios." Access to credits is drastically limited, if not outright banned, the taxpayer is a prohibited foreign entity (PFE), which includes a specified set of companies as well as "foreign-controlled" and "foreign-influenced" entities connected to China, Russia, North Korea or Iran. Foreign-influenced means ownership by specified foreign entities (SFEs), debt issued to SFEs, and contractual relationships with SFEs. This may include having as little as 25% ownership in a venture (including indirectly up the ownership chain), having at least 15% of the debt of the entity issued to SFEs, and payments to SFEs relating to a wide range of contracts. Also, a ratio of how much material assistance can come from a PFE is introduced, increasing the ratio of how much material must be sourced from non-PFE on an annual basis to qualify for remaining tax credits. Material assistance refers to manufactured products that are inputs into the 45X eligible component or the 45Y/48E project, and the cost ratio refers to the share of non-PFE material in those manufactured products and components thereof.	2023-2025 (phaseout timeline for FEOC connected entities accessing specific tax credits including 30D).	Generally FEOC restrictions come into effect January 1, 2026.	Will be affected by the implementation of EO 14315 directing the Treasury to implement FEOC provisions.

Category	Program Name, Section(s), and Description	Status as a result of OBBBA	Inflation Reduction Act Timeline	OBBBA Timeline	Trump Administration Action
Rural Energy Investments	**U.S. Department of Agriculture (USDA) Assistance for Rural Electric Cooperatives (IRA Sec.22004).** To make grants and loans for electric cooperatives to purchase renewable energy, purchase renewable energy systems and carbon capture and storage systems, deploy such systems, or make energy efficiency improvements, and to make grants for debt relief and other costs associated with terminating the use of facilities operating on non-renewable energy and related transmission assets.	No change.	FY22-31	No change.	Community Benefits Plans are still required, but may no longer have to be submitted.
	USDA Electric Loans for Rural Renewable Energy (IRA Sec.22001). Generation of renewable energy for resale to rural and nonrural residence, including wind, solar, geothermal, hydropower, and biomass.	No change.	FY22-31	No change.	Grantees told to remove "DEI" components of projects.
	USDA Rural Energy for America Program (REAP) (IRA Sec. 22002). Deployment of renewable energy for rural business and agricultural producers. Technologies include: solar, wind, biomass, geothermal, hydro, hydrogen, EE improvements.	No change.	FY22-31	No change.	Grantees told to remove "DEI" components of projects.

Category	Program Name, Section(s), and Description	Status as a result of OBBBA	Inflation Reduction Act Timeline	OBBBA Timeline	Trump Administration Action
Manufacturing and Industrial	**Extension of the Advanced Energy Project Credit (48C) (IRA Sec.13501, OBBBA Sec.70515).** Investment tax credit for establishing or retooling a factory to produce a wide range of clean technologies (including renewable energy and EV components).	Allocation amounts for projects that fail to be placed in service within two years will be returned to the Treasury and will not be able to fund additional projects.	Changes began in 2023.	No change.	
	Advanced Manufacturing Production Credit (45X) (IRA Sec. 13502, OBBBA Sec.70514) - New production tax credit for manufacturing solar, wind, and battery components and processing critical minerals including aluminum, cobalt, lithium, nickel, and more, to incentivize building new U.S. facilities to support clean energy supply chains at a globally competitive scale.	Terminates credit for wind components produced and sold after December 31, 2027. Terminates credit for the sale of integrated components after December 31, 2026. Introduces a 2.5% credit for the production of metallurgical coal that terminates after December 31, 2029. Phases out the critical mineral credit starting in 2031 at 75%, 50% in 2032, 25% in 2033, and 0% after December 31, 2033. New FEOC restrictions apply beginning January 1, 2026, with material assistance cost ratios increasing for each 45x-eligible component on a set schedule.	Started in 2023. The phase-out for solar, wind, and battery components begins in 2030, ends after 2032. The tax credit for critical minerals is permanent.	Wind component credits terminate after 2027. Solar and battery projects remain the same. Critical minerals phase out begins in 2031 and ends after 2023. New credit for metallurgical coal phases out after 2029.	

Category	Program Name, Section(s), and Description	Status as a result of OBBBA	Inflation Reduction Act Timeline	OBBBA Timeline	Trump Administration Action
Manufacturing and Industrial	**Advanced Industrial Facilities Deployment Program (IRA Sec.50161, OBBBA Sec.50402)** - Financial assistance for commercial-scale deployment of industrial emissions reduction technology.	Unobligated funding rescinded. An exact amount for this program is not yet known, but Congressional Budget Office (CBO) estimates imply that unobligated balances total $12.634 billion for all U.S. Department of Enegy (DOE) rescinded projects.	FY 22-26	FY22-26	
	Title 17 Innovative Clean Energy Loan Guarantee Program (IRA Sec. 50141, OBBBA 50402). Provides $3.6 billion for credit subsidies to support an additional $40 billion of loan authority for clean energy projects eligible for loan guarantees under section 1703 of the Energy Policy Act of 2005.	Unobligated funding rescinded. This includes remaining credit subsidy and the administrative share. An exact amount for this program is not yet known, but CBO estimates imply that unobligated balances total $12.634 billion for all DOE rescinded projects.	FY 22-26	Eliminated.	Conditional Commitments are considered obligated funds and will not be directly affected. The program still exists - it was created before IRA - but lack of sufficient funding may prevent the office from functioning.
	Environmental Product Declaration (EPD) Assistance Program (IRA Sec. 60112, OBBBA Sec.60011) - Provide grants and technical assistance to businesses and states/Tribes/nonprofits that support such businesses to develop EPDs and support "other activities that assist in measuring, reporting, and steadily reducing the quantity of embodied carbon of construction materials and products.	Unobligated funding rescinded ($226 million, or about 90% of total funding).	FY 22-31	FY 22-31	The U.S. Environmental Protection Agency (EPA) had selected 38 awards totaling $160 million. However, only one small grant was obligated as of January 20, 2025. That grant has been terminated.

Category	Program Name, Section(s), and Description	Status as a result of OBBBA	Inflation Reduction Act Timeline	OBBBA Timeline	Trump Administration Action
Manufacturing and Industrial	**Low-Carbon Labeling Program (IRA Sec. 60116, OBBBA Sec. 60015).** Identify and label low-embodied carbon materials and products used for buildings and transportation projects.	Unobligated funding rescinded ($70 million, or about 70% of total funding).	FY 22-26	FY 22-26	EPA did not issue any Notices of Funding Opportunity (NOFOs) in connection with its labeling program, which instead funded efforts internal to EPA and that EPA undertook in connection with other agencies. The rescission therefore eliminates the agency's funding for these efforts.
	Low-Carbon Federal Buildings (IRA Sec. 60503, OBBBA Sec.60021). To the Federal Buildings Fund to acquire and install low-embodied carbon materials and products for use in the construction or alteration of buildings under the jurisdiction, custody, and control of the General Services Administration (GSA).	Unobligated funding rescinded ($421 million, or about 20% of total funding).	FY 22-26	FY 22-26	GSA has continued to obligate funds in connection with this funding authority.
	Low-Carbon Transportation Materials (IRA Sec. 60506, OBBBA Sec.60024). For the U.S. Department of Transportation (DOT) Federal Highway Administration (FHWA) to reimburse eligible recipients for the incremental costs of using low-embodied carbon construction materials and products in projects.	Unobligated funding rescinded ($1.8 billion, or about 90% of total funding). The $200 million that is obligated represents grants to five states. An additional 34 states had been awarded funds by January 20, 2025, but those funds are not considered "obligated."	FY 22-26	FY 22-26	Roughly $1 billion had been awarded but not obligated by January 20, 2025. The Trump administration did not need to take any action for Congress to be able to rescind these and unawarded funds in OBBBA.
	Low-Carbon Disaster Relief (IRA Sec. 70006). Authority (no funding) to provide financial assistance for costs associated with low-carbon materials and incentives that encourage low-carbon and net-zero energy projects (with increased federal cost share).	No change.	FY 22-26	FY 22-26	The Federal Emergancy Management Agency (FEMA) is not doing anything with this authority.

Category	Program Name, Section(s), and Description	Status as a result of OBBBA	Inflation Reduction Act Timeline	OBBBA Timeline	Trump Administration Action
Vehicles and Transportation	**Advanced Technology Vehicle Manufacturing Loan Program (ATVM) (IRA Sec. 50142, OBBBA Sec. 50402).** Provides direct loans to manufacturers to re-equip, expand, or establish facilities that produce clean vehicles (light, medium, or heavy duty) and their components, as well as trains/locomotives, maritime vessels, aircraft, and hyperloop technology.	Repealed and unobligated funding rescinded. The Loan Programs Office (LPO) still has an ATVM program funded through traditional appropriations, but the Inflation Reduction Act amended version of ATVM has been repealed.	FY22-28	Terminated.	It remains unclear what authority LPO has to finalize the Conditional Commitments made with Inflation Reducation Act dollars.
	Domestic Manufacturing Conversion Grants (IRA Sec. 50143). Provides grants to support the domestic production of electric vehicles (EVs), hybrids, plug-in hybrid electric vehicle (PHEV), and hydrogen fuel cell vehicles, especially in recently closed or at-risk facilities.	No change (but grantees may be impacted by repeal of tax credits and FEOC restrictions).	FY22-31	FY22-31	
	Clean Vehicle Tax Credit (30D) (IRA Sec. 13401, OBBBA Sec.70502). Encourages the deployment of clean vehicles made in North America with batteries made with North American-manufactured components and critical minerals sourced from countries with which the United States has a free trade agreement.	Terminated as of September 30, 2025.	January 1, 2022-December 31, 2032	Eliminated for vehicles purchased after September 30, 2025.	
	Used Clean Vehicle Tax Credit (25E) (IRA Sec. 13402, OBBBA Sec.70501). Accelerates the creation of a secondary market for EVs in order to extend EV access and improve affordability for low-income drivers.	Terminated as of September 30, 2025.	January 1, 2022-December 31, 2032	Eliminated for vehicles purchased after September 30, 2025.	

Category	Program Name, Section(s), and Description	Status as a result of OBBBA	Inflation Reduction Act Timeline	OBBBA Timeline	Trump Administration Action
Vehicles and Transportation	**Commercial Clean Vehicle Tax Credit (45W) (IRA Sec. 13403, OBBBA Sec.70503).** Accelerates the deployment of clean vehicles for commercial and other fleets.	Terminated as of September 30, 2025.	January 1, 2022-December 31, 2032	Eliminated for vehicles purchased after September 30, 2025.	
	Alternative Fueling Property Credit (30C) (IRA Sec. 13404, OBBBA Sec.70504). Provides a tax credit of up to $100,000 per property for the installation of EV charging or alternative fueling infrastructure for ethanol, natural gas, compressed natural gas, liquefied natural gas, liquefied petroleum gas or hydrogen.	Terminated as of June 30, 2026.	January 1, 2022-December 31, 2032	Terminated for chargers placed in service after June 30, 2026.	
	Clean Heavy Duty Vehicles (IRA Sec. 60101, OBBBA Sec.60001). Provides grants to support the replacement of eligible vehicles with zero emission class 6 and 7 vehicles, the purchase/installation/operation/maintenance of charging/fueling infrastructure, and the provision of workforce development and training to support zero emission vehicle adoption.	Unobligated funding rescinded ($423 million, or about 42% of total funding).	FY22-31	FY22-31	
	Grants to Reduce Air Pollution at Ports (IRA Sec. 60102). Awards rebates and grants to purchase or install zero emission port equipment and technology, conduct planning and permitting activities, and develop climate action plans at ports.	No change.	FY22-27	FY22-27	

Category	Program Name, Section(s), and Description	Status as a result of OBBBA	Inflation Reduction Act Timeline	OBBBA Timeline	Trump Administration Action
Vehicles and Transportation	**U.S. Postal Service (USPS) Clean Fleets (IRA Sec. 70002).** Deposits funding to the Postal Service Fund for the purchase of zero emission delivery vehicles and the purchase, design, and installation of zero emissions vehicle infrastructure.	No change.	FY22-31	FY22-31	
	Neighborhood Access and Equity Grant Program (IRA Sec. 60501, OBBBA Sec.60019). Awards grants to state and local governments to improve community walkability and connectivity through the removal/retrofitting/ replacement of roads and highways.	Unoblidated funding rescinded ($2.4 billion, or about 76% of total funding).	FY22-26	FY22-26	

Category	Program Name, Section(s), and Description	Status as a result of OBBBA	Inflation Reduction Act Timeline	OBBBA Timeline	Trump Administration Action
Transmission Deployment	**Transmission Facility Financing (IRA Sec. 50151, OBBBA Sec.50402).** Incentives for new high-capacity lines and upgrading existing lines for interconnections.	Unobligated funding rescinded. CBO estimate does not include the amount rescinded. However, we estimate that all $2 billion of this funding was rescinded. Funding went to support projects in designated National Interest Electricity Transmission Corridors (NIETCs). After several phases of NIETC designations, none of the $2 billion in funding from the program had yet been obligated.	FY22-31	FY22-31	
	Siting of Interstate Electricity Transmission Lines (IRA Sec. 50152, OBBBA Sec. 50402). Grants to facilitate new siting of interstate transmission lines.	Unobligated funding rescinded. CBO estimate does not include the amount rescinded. We estimate that about $389 million, or about 51% of the total funding was rescinded.	FY22-31	FY22-31	
	Interregional and Offshore Wind Electricity Transmission Planning (IRA Sec. 50153, OBBBA Sec.50402). Integrated planning for connecting new offshore wind projects.	Unobligated funding rescinded. CBO estimate does not include the amount rescinded.	FY22-32	FY22-32	

Category	Program Name, Section(s), and Description	Status as a result of OBBBA	Inflation Reduction Act Timeline	OBBBA Timeline	Trump Administration Action
Buildings	**High Performance Green Buildings (IRA Sec. 60502, OBBBA Sec.60020).** Provides funding to the GSA to convert GSA facilities to high-performance green buildings.	Unobligated funding rescinded. Exact amount rescinded not yet known.	FY22-31	FY22-31	
	Reducing Air Pollution at Schools (IRA Sec. 60106, OBBBA Sec.60005). Grants and technical assistance to monitor and reduce air pollution at public schools in low-income and disadvantaged communities.	Unobligated funding rescinded ($14 million, or less than 1% of total funding).	FY22-31	FY22-31	
	Energy Efficient Commercial Buildings Tax Deduction (179D) (IRA Sec. 13303, OBBBA Sec.70507). Enables building owners to claim a tax deduction for installing qualifying systems in buildings that reduce energy usage by at least 25%. Tenants may be eligible if they make construction expenditures.	Terminates early in 2026.	January 1, 2022 - Dececember 31, 2031	January 1, 2022 - June 30, 2026	
	Home Energy Performance-Based, Whole House Rebates (IRA Sec. 50121). Provides rebates to homeowners for a host of home improvements, including insulation updates, HVAC system replacements and retrofits that save whole-house energy use. Larger rebates would be available for lower-income program participants.	No change.	FY22-31	FY22-31	

Category	Program Name, Section(s), and Description	Status as a result of OBBBA	Inflation Reduction Act Timeline	OBBBA Timeline	Trump Administration Action
Buildings	**High-Efficiency Electric Home Rebate (IRA Sec. 50122).** Electrification rebates for qualified/efficient: heat pumps, stoves, insulation, etc; majority of rebates, designated for Tribal or low-income communities, are called "qualified electrification project" (QEP).	No change.	FY22-31	FY22-31	
	State-based Home energy efficiency contractor training grants (IRA Sec 50123, OBBBA Sec.50402). Training and education to contractors involved in the installation of home energy efficiency and electrification improvements.	Unobligated funding rescinded. CBO estimate does not include the amount rescinded.	FY22-31	FY22-31	
	Residential energy efficiency tax credit (25C) (IRA Sec. 13301, OBBBA Sec.70505). Provides homeowners with a 30% tax credit for the cost of certain high-efficiency heating, cooling, water-heating appliances, energy-efficient windows and doors, and home energy audits. The maximum annual credit is $1,200 ($2,000 for heat pumps and biomass stoves and boilers). There are sub-limits for particular types of equipment.	Terminates early for property placed in service or cost paid after December 31, 2025.	2023-2032	2023-December 31, 2025	
	Residential Clean Energy Credit (25D) (IRA Sec. 13002, OBBBA Sec.70506). Provides homeowners with a 30% tax credit for the cost of solar, wind, geothermal, fuel cells, or battery storage technology installed in a primary residence.	Terminates early for property placed in service or cost paid after December 31, 2025.	2023-2032	2023-December 31, 2025	

Category	Program Name, Section(s), and Description	Status as a result of OBBBA	Inflation Reduction Act Timeline	OBBBA Timeline	Trump Administration Action
Buildings	**New Energy Efficient Home Tax Credit (45L) (IRA Sec. 13304, OBBBA Sec.70508).** Builders can claim a tax credit of up to $5,000 for each new home or dwelling unit that meets specified energy efficiency requirements.	Terminates early in 2026.	2023-2032	2023-June 30, 2026	
	Improving Energy Efficiency or Water Efficiency or Climate Resilient of Affordable Housing (IRA Sec. 30002, OBBBA Sec.30002). Eligible owners and sponsors receive grants and loans to improve their buildings' energy efficiency, water efficiency, and resilience.	Unobligated funding rescinded ($138 million, or about 14% of total funding).	FY22-28	FY22-28	
	Building codes (IRA Sec. 50131). Assist states and local governments with 1) building code adoption, and 2) towards zero energy building codes.	No change.	FY22-29	FY22-29	

Category	Program Name, Section(s), and Description	Status as a result of OBBBA	Inflation Reduction Act Timeline	OBBBA Timeline	Trump Administration Action
Fairness for Workers and Communities	**Energy Infrastructure Reinvestment Financing (IRA Sec. 50144, OBBBA Sec.50402,50403).** Establishes a program to provide financial support to eligible entities to retool, repower, repurpose, or replace energy infrastructure that has ceased operations; or enable operating energy infrastructure to avoid, reduce, utilize, or sequester air pollutants greenhouse gas emissions.	Partial rescission, major modifications, 2 year extension. Unobligated funds (approxmately $3 billion) rescinded, but $1 billion appropriated for a program called “Energy Dominance Financing.” This program no longer allows for projects that reduce emissions and instead requires projects to ”increase capacity or output” or ”support or enable the provision of known or forecastable electric supply at time intervals necessary to maintain or enhance grid reliability or other system adequacy needs.” Loans can also now go to a wide swath of critical minerals related projects.	FY 22-26	FY25-28	
	Superfund (IRA Sec. 13601). Reinstates the Superfund excise tax on oil and petroleum, which provides the federal government with resources to respond to environmental threats not otherwise addressed by responsible parties.	No change.	FY23-32	FY23-32	
	Black Lung (IRA Sec. 13901). Permanently extends the tax to fund the Black Lung Disability Trust Fund.	No change.	Permanent	Permanent	

Category	Program Name, Section(s), and Description	Status as a result of OBBBA	Inflation Reduction Act Timeline	OBBBA Timeline	Trump Administration Action
Healthy and Resilient Communities	**Environmental and Climate Justice Block Grants (IRA Sec. 60201, OBBBA Sec.60016).** Funding for community led efforts in disadvantaged communities to address climate and environmental injustice.	Unobligated funding rescinded ($516 million, or about 10% of total funding).	FY22-26	FY22-26	Funding is frozen pending litigation.
	Tribal Energy Loan Guarantee Program (IRA Sec. 50145, OBBBA Sec.50402). Supports Tribal investment in energy-related projects by providing loan guarantees to federally recognized tribes.	Unobligated funding rescinded. An exact amount for this program is not yet known, but CBO estimates imply that unobligated balances total $12.634 billion for all DOE rescinded projects.	FY22-28	FY22-28	
	Air Pollution Monitoring Grants (IRA Sec. 60103, OBBBA Sec.60004). $117.5 million to deploy, integrate, support, and maintain fenceline air monitoring. $50 million to expand the national ambient air monitoring network with new multi-pollutant monitors and to replace, repair, and maintain existing monitors. $3 million to operate air quality sensors in low-income and disadvantaged communities. $15 million to test and address emissions from wood heaters. $20 million for monitoring methane emissions. $25 million for Clean Air Act Grants. $5 million for implementing greenhouse gas and zero-emissions standards relating to mobile sources.	Unobligated funding rescinded ($70 million, or about 30% of total funding).	FY22-31	FY22-31	

Category	Program Name, Section(s), and Description	Status as a result of OBBBA	Inflation Reduction Act Timeline	OBBBA Timeline	Trump Administration Action
Healthy and Resilient Communities	**National Oceanic and Atmospheric Administration National Coastal Resilience Fund (IRA Sec. 40001, OBBBA Sec.40008).** For the conservation, restoration, and protection of coastal and marine habitats, resources, Pacific salmon and other marine fisheries, to enable coastal communities to prepare for extreme storms and other changing climate conditions, and for projects that support natural resources that sustain coastal and marine resource dependent communities, marine fishery and marine mammal stock assessments, and for related administrative expenses.	Unobligated funding rescinded ($384 million, or about 15% of total funding).	FY22-26	FY22-26	
	Tribal Climate Resilience (IRA Sec. 80001). For Tribal climate resilience and adaptation programs to support their climate adaptation planning, ocean and coastal management planning, capacity building, and relocation, managed retreat, and protect-in-place planning for climate risks.	No change.	FY22-31	FY22-31	
	National Parks and Public Lands Ecosystem Resilience (IRA Sec. 50221-50223, OBBBA Sec.50304). $250 million for the conservation, protection, and resiliency of lands and resources administered by National Park Service (NPS) and Bureau of Land Management (BLM), $250 million to carry out conservation, ecosystem, and habitat restoration projects on lands administered by NPS and BLM. $500 million to provide funding for hiring employees of the NPS. $200 million for deferred maintenance projects in the National Park System.	Unobligated funding rescinded ($329 million, or about 27% of total funding).	FY22-31	FY22-31	

Category	Program Name, Section(s), and Description	Status as a result of OBBBA	Inflation Reduction Act Timeline	OBBBA Timeline	Trump Administration Action
Healthy and Resilient Communities	**Drought Response and Preparedness (IRA Sec. 50231-50233).** $550 million to the U.S. Bureau of Reclamation for disadvantaged communities to cover the cost of projects that can create reliable sources of water. $25 million to improve canals and other water conveyance facilities by installing solar panels for renewable energy generation. $4 billion to mitigate the impacts of drought through compensation for reduced water consumption, system conversion projects that reduce water demand, and habitat restoration projects.	No change.	FY22-31	FY22-31	
	Methane Emissions Reduction Program (IRA Sec. 60113, OBBBA Sec.60012). For grants, rebates, contracts, and loans to provide financial and technical assistance to owners and operators of applicable facilities to prepare and submit greenhouse gas reports; methane emissions monitoring; providing financial and technical assistance to reduce methane and other greenhouse gas emissions from petroleum and natural gas systems, mitigate legacy air pollution from petroleum and natural gas systems in disadvantaged and low-income communities, and support environmental restoration provide support for communities.	Unobligated funding rescinded ($280 million, or about 19% of total funding).	FY22-28	FY22-28 for remaining Methane Mitigation Grant funding. Waste Emissions Charge delayed until 2034.	$850 million for the first phase of methane mitigation grants was announced in December 2024, and will still be available. Waste Emissions Charge delayed 10 years, Trump administration is also working to roll back the related EPA Section 111 Methane Standards.
	Greenhouse Gas Reduction Fund (GGRF) (IRA Sec. 60103, OBBBA Sec.60002). Funding to deploy low and zero emissions technologies, especially in low income and disadvantaged communities.	Repealed Unobligated funding rescinded (approximately $19 million for the administration of the Greenhouse Gas Reduction Fund).	FY22-24	No change, but timeline of obligated fund availability depends on the outcome of litigation.	The majority of GGRF funding ($27 billion) was obligated but is tied up in litigation as the Trump adminstration attempts to claw back the funds. It is unclear how the OBBBA recission and repeal will affect the outcome of the litigation or obligated funding.

Category	Program Name, Section(s), and Description	Status as a result of OBBBA	Inflation Reduction Act Timeline	OBBBA Timeline	Trump Administration Action
Healthy and Resilient Communities	**Climate Pollution Reduction Grants (IRA Sec. 60114, OBBBA Sec.60013).** Grants to allow states, municipalities, and Tribes to develop and implement plans to reduce greenhouse gas pollution.	Unobligated funding rescinded (approximately $92 million, or about 2% of total funding).	FY22-31	FY22-31	
	Funding for environmental review (IRA Sec. 23001, 50301, 50302, 50303, 60115, 60402, 60505, 70007, OBBBA Sec.10201, 60014). Funding for federal agencies to ensure efficient and effective environmental reviews for large federally funded projects.	Unobligated funding rescinded, mostly from EPA ($22 million, or about 2% of total funding).	FY22-26	FY22-31	

Category	Program Name, Section(s), and Description	Status as a result of OBBBA	Inflation Reduction Act Timeline	OBBBA Timeline	Trump Administration Action
CHIPS	**Advanced Manufacturing Investment Tax Credit (48D) (CHIPS Sec. 1073, OBBBA Sec.70308).** Investment tax credit for establishing or expanding a factory to produce semiconductors, semiconductor equipment, and solar ingots and wafers. Originally passed in the CHIPS and Science Act.	Increases the credit from 25% to 35% effective for investments in facilities the primary purpose of which is the manufacturing of semiconductors or semiconductor manufacturing equipment property. Effective for facilities placed in service after December 31, 2025.	N/A	Credit expires after 2026.	

GLOSSARY

Obligated funds: program funds that have been committed to a specific purpose through a legally binding agreement, like a contract.

Unobligated funds: program funds that are available for new obligations but haven't yet been committed/awarded.

Foreign Entity of Concern (FEOC): any corporation or foreign controlled organization that is owned, controlled by, or subject to the jurisdiction of a government of a covered nation (like China, Russia, Iran, and North Korea) which have been identified as a threat to U.S. national security.

Prohibited Foreign Entity (PFE): a broader term than FEOC that includes specified foreign entities (SFEs), often foreign-controlled or state-sponsored organizations, and "foreign-influenced." Foreign-influenced means that a PFE has rights to the ownership, debt, or development of the project or company.

Material Assistance: tax credit eligibility can be limited due to a project's reliance on components, subcomponents, or critical minerals extracted, processed, recycled, manufactured, or assembled by a PFE. It can also be limited due to the use of intellectual property held by a PFE.

Commence/Begin Construction: the Inflation Reduction Act considers construction to commence when an entity has begun physical work of a significant nature (e.g., excavation for a foundation), and if at least 5% of the anticipated total cost of the project has been paid or incurred. This definition is subject to regulatory change under EO 14315.

Placed in Service: the U.S. Internal Revenue Service (IRS) considers a project "placed in service" when that project is in a state of readiness and availability for a specifically assigned function (e.g., energy generation). This definition is subject to regulatory change under EO 14315.