

VIA ELECTRONIC SUBMISSION

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<sup>1</sup> that must be satisfied by taxpayers/developers seeking the full amount of tax credits for the construction of clean energy projects under the Inflation Reduction Act of 2022, in certain circumstances. The comment deadline is currently Friday, Nov. 4, 2022, which leaves stakeholders just 30 days to provide meaningful comments.

The agencies' request for comments includes 22 detailed questions, many with multiple parts. Aspects of the IRA will result in the unprecedented expansion of cumbersome and potentially anti-competitive labor policies onto private construction projects through the federal tax code. dtCommunities Requirements Under the Act Commonly Known issued Oct. 5, 2022, available at <https://www.irs.gov/pub/irs-drop/n-22-51.pdf>

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The undersigned stakeholders need more time to gather feedback from member companies, construction workers and contractors, organization affiliates, workforce development providers and industry stakeholders to fully understand the potential impacts of the IRA's requirements and provide meaningful comments to the agencies so that the initial guidance does not chill interest in developing clean energy projects.

Once the agency guidance is issued, the IRA says these provisions will take effect on clean energy construction projects in 60 days. Simply put, the industry needs more time to assess the questions raised in the Request for Comments and comply with the eventual agency guidance.

For the reasons outlined above, a 60-day extension from the current Nov. 4 comment period deadline is critical to ensure that the agencies can receive thorough input from all stakeholders affected by this guidance.

Respectfully submitted,

American Chemistry Council  
American Concrete Pumping Association  
American Fire Sprinkler Association  
American Pipeline Contractors Association  
Associated Builders and Contractors  
Construction Industry Round Table  
Energy Marketers of America  
Independent Electrical Contractors  
Leading Builders of America  
Modular Building Institute  
National Association of Home Builders  
National Black Chamber of Commerce  
National Ready Mixed Concrete Association  
National Roofing Contractors Association  
National Stone, Sand and Gravel Association  
National Utility Contractors Association

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