





Provision	Effective	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022-26	2022-31
2. Advanced manufacturing production credit (sunset 12/31/32) [1].....	cpasa 12/31/22	---	-1,754	-2,502	-2,690	-3,164	-3,562	-3,937	-4,533	-4,561	-3,920	-10,110	-30,622
<b>Total of Part 5 - Investment in Clean Energy Manufacturing and Energy Security.....</b>		---	<b>-3,217</b>	<b>-3,879</b>	<b>-3,605</b>	<b>-4,090</b>	<b>-4,176</b>	<b>-4,379</b>	<b>-4,813</b>	<b>-4,757</b>	<b>-3,962</b>	<b>-14,791</b>	<b>-36,877</b>
<b>Part 6 - Reinstatement of Superfund.....</b>	<b>1/1/23</b>	---	<b>902</b>	<b>1,230</b>	<b>1,271</b>	<b>1,304</b>	<b>1,336</b>	<b>1,368</b>	<b>1,402</b>	<b>1,436</b>	<b>1,470</b>	<b>4,707</b>	<b>11,719</b>
<b>Part 7 - Incentives for Clean Electricity and Clean Transportation</b>													
1. Clean electricity production credit [1].....	fpisa 12/31/24	---	---	---	---	-12	-45	-571	-1,864	-3,497	-5,215	-12	-11,204
2. Clean electricity investment credit [1].....	ppisa 12/31/24	---	---	---	-39	-57	-6,575	-10,315	-10,742	-11,264	-11,865	-97	-50,858
3. Cost recovery for qualified facilities, qualified property, and energy storage technology.....	fappisa 12/31/24	---	---	---	---	---	-26	-83	-134	-171	-211	---	-624
4. Clean fuel production credit (sunset 12/31/27) [1].....	tfpa 12/31/24	---	---	---	-641	-791	-1,177	-337	---	---	---	-1,432	-2,946
<b>Total of Part 7 - Incentives for Clean Electricity and Clean Transportation.....</b>		---	---	---	<b>-680</b>	<b>-860</b>	<b>-7,823</b>	<b>-11,306</b>	<b>-12,740</b>	<b>-14,932</b>	<b>-17,291</b>	<b>-1,541</b>	<b>-65,632</b>
<b>Part 8 - Credit Monetization and Appropriations - Elective Payment for Energy Property and Electricity Produced from Certain Renewable Resources, etc., and Transfer of Credits.....</b>	<b>tyba 12/31/22</b>												
<b>Part 9 - Other Provisions</b>													
1. Permanent extension of tax rate to fund Black Lung Disability Trust Fund.....	[6]	---	103	135	131	130	130	131	132	133	134	498	1,159
2. Increase in research credit against payroll tax for small businesses.....	tyba 12/31/22	---	-16	-13	-15	-16	-18	-21	-22	-23	-24	-60	-168
<b>Total of Part 9 - Other Provisions.....</b>		---	<b>87</b>	<b>122</b>	<b>116</b>	<b>114</b>	<b>112</b>	<b>110</b>	<b>110</b>	<b>110</b>	<b>110</b>	<b>438</b>	<b>991</b>
<b>TOTAL OF SUBTITLE D - ENERGY SECURITY.....</b>		<b>-416</b>	<b>-11,690</b>	<b>-14,411</b>	<b>-19,630</b>	<b>-24,492</b>	<b>-30,908</b>	<b>-34,298</b>	<b>-37,528</b>	<b>-40,801</b>	<b>-43,806</b>	<b>-70,641</b>	<b>-257,980</b>
<b>NET TOTAL.....</b>		<b>-416</b>	<b>42,522</b>	<b>31,100</b>	<b>11,538</b>	<b>3,361</b>	<b>-2,338</b>	<b>-3,212</b>	<b>-3,955</b>	<b>-4,893</b>	<b>-5,511</b>	<b>88,103</b>	<b>68,195</b>

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding. The date of enactment is assumed to be October 1, 2022. Revenue provisions as stated in statutory language ERN22335.

[Legend and Footnotes for Table 22-2 027 R4 appear on the following page]

**Legend and Footnotes for Table 22-2 027 R4:**

Legend for "Effective" column:

cocadao = carbon oxide captured and disposed of after  
 cpasa = components produced and sold after  
 DOE = date of enactment  
 duaa = dwelling units acquired after  
 ema = expenditures made after  
 epasa = electricity produced and sold after

fappisa = facilities and property placed in service after  
 foepisa = facilities or equipment placed in service after  
 fpisa = facilities placed in service after  
 fsoua = fuel sold or used after  
 ftcowba = facilities the construction of which begins after  
 itybasd = in taxable years beginning after such date  
 ityeasd = in taxable years ending after such date

ppisa = property placed in service after  
 qsgbpa = qualified second generation biofuel production after  
 tfpa = transportation fuel produced after  
 tyba = taxable years beginning after  
 vaa = vehicles acquired after  
 vpisa = vehicles placed in service after

[1] Estimate contains the following outlay effects:	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2022-26</u>	<u>2022-31</u>	
Extension and modification of credit for electricity produced from certain renewable resources (sunset 12/31/24).....													<i>Negligible Revenue Effect</i>
Extension and modification of energy credit (sunset 12/31/24).....													<i>Negligible Revenue Effect</i>
Extension and modification of credit for carbon oxide sequestration (sunset 12/31/32).....													<i>Negligible Revenue Effect</i>
Zero-emission nuclear power production credit (sunset 12/31/32).....													<i>Negligible Revenue Effect</i>
Credit for production of clean hydrogen (sunset 12/31/32).....	---	59	149	244	364	498	657	851	1086	1410	815	5,317	
Extension of the advanced energy project credit.....													<i>Negligible Revenue Effect</i>
Advanced manufacturing production credit (sunset 12/31/32).....													<i>Negligible Revenue Effect</i>
Clean electricity production credit.....													<i>Negligible Revenue Effect</i>
Clean electricity investment credit.....													<i>Negligible Revenue Effect</i>
Clean fuel production credit.....													<i>Negligible Revenue Effect</i>

- [2] Effective for fuel sold or used after December 31, 2022, for biodiesel and renewable diesel, and December 31, 2021 for alternative fuels.
- [3] Effective for hydrogen produced after December 31, 2022, at facilities for which construction commenced on or before December 31, 2032; for facilities the construction of which begins after December 31, 2022; for electricity produced after December 31, 2022; for property placed in service after December 31, 2022, and, for any property the construction of which begins prior to January 1, 2023, only to the extent of the basis thereof attributable to the construction, reconstruction, or erection after December 31, 2022; and for fuel sold or used after December 31, 2022.
- [4] Applies to property placed in service after December 31, 2022. Extension of credit shall apply to property placed in service after December 31, 2021 and identification number requirement shall apply to property placed ins service after December 31, 2024.
- [5] The temporary increase in the amount of tax on coal terminates for sales after December 31, 2025.
- [6] Applies to sales in calendar quarters beginning after the date of the enactment.