

All 78 Anti-Environmental Provisions in the Budget Reconciliation Bill, by Senate Committee

Provisions reflect those as written in each committee's bill text.

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Abbreviations

IRA	Inflation Reduction Act	DOE	U.S. Department of Energy
OMB	Office of Management and Budget	BLM	Bureau of Land Management
EPA	U.S. Environmental Protection Agency	NEPA	National Environmental Policy Act
DOI	U.S. Department of the Interior	EV	Electric Vehicle

Agriculture, Nutrition and Forestry Committee

[LINK](#) to Committee Bill Text

SECTION TITLE	DESCRIPTION
Sec. 10103. Availability of Standard Utility Allowances Based on Receipt of Energy Assistance.	Makes it harder for families who receive help with their utility bills through the Low Income Home Energy Assistance Program (LIHEAP) to qualify for extra SNAP benefits. Also strips states of the flexibility to treat utility assistance in ways that would maximize SNAP benefits for working families, forcing them to count this aid as income or denying them credit for it as an out-of-pocket expense.
Sec. 10201. Recission of Amounts for Forestry.	Rescinds unobligated IRA funding for nearly the entire Forestry subtitle, including national forest restoration,

SECTION TITLE	DESCRIPTION
	grant programs for non-federal forest landowners, and forestry conservation programs.
Sec. 10601. Conservation.	Rescinds unobligated IRA funding for USDA conservation programs that help farmers and ranchers, including climate-smart agriculture.
Sec. 10605. Energy	Extends mandatory funding for the Bioenergy Program for Advanced Biofuels through 2031.

Banking, Housing, and Urban Affairs Committee

[LINK](#) to Committee Bill Text

SECTION TITLE	DESCRIPTION
Section 30003: Rescission of Funds for Green and Resilient Retrofit Program for Multifamily Housing	Rescinds all unobligated funding for the Green and Resilient Retrofit Program, which supports energy efficiency, climate resilience, and health and safety upgrades in multifamily affordable housing.

Commerce, Science, and Transportation Committee

[LINK](#) to Committee Bill Text, Released 6/5/25

SECTION TITLE	DESCRIPTION
Section _0006. Corporate Average Fuel Economy (CAFE) Civil Penalties.	Eliminates civil penalties for automakers that fail to meet CAFE standards, effectively gutting the primary enforcement mechanism for reducing vehicle emissions and improving efficiency.
Section _0008. Rescission of Certain Amounts for the National Oceanic and Atmospheric Administration.	Rescinds all unobligated IRA funding for NOAA, including research, forecasting, climate resilience, and national marine sanctuary programs.
Section _0010. Treatment of Unobligated Funds for Alternative Fuel and Low-Emission Aviation Technology.	Rescinds unobligated IRA funding for the Federal Aviation Administration, which supports development of sustainable aviation fuels and emissions-reducing technologies.

Energy and Natural Resources Committee

SECTION TITLE	DESCRIPTION
<p>Section _0101. Onshore Oil and Gas Sales.</p>	<p>Requires DOI to hold quarterly oil and gas lease sales on public lands. At least four annual lease sales must be held in each state with eligible public lands for leasing, including Wyoming, New Mexico, Colorado, Utah, Montana, North Dakota, Oklahoma, Nevada, Alaska.</p> <p>Cuts the onshore royalty rate from 16.67% to 12.5% and eliminates the nominal \$5/acre nomination fee.</p> <p>Reinstates noncompetitive leasing for parcels that don't sell at auction, which encourages speculative practices.</p> <p>Mandates approval of applications for the commingling of production.</p> <p>If oil and gas companies express interest in lands that are part of a land use plan, the DOI Secretary must offer those lands for leasing, effectively handing siting authority to industry, rather than public land managers.</p> <p>At least 50% of all nominated parcels must be offered in each lease sale. If a sale is delayed, canceled, or results in at least 25% of the acreage receiving no bids, a replacement sale must be held that fiscal year.</p> <p>Lease terms may not include any new stipulations or mitigation beyond what is already in the land use plan.</p> <p>Extends drilling permits from 3 to 4 years.</p>
<p>Section _0102. Offshore Oil and Gas Sales.</p>	<p>Requires DOI to conduct at least 30 offshore lease sales in the Gulf of Mexico, with each sale offering a minimum of 80 million acres. Also mandates six lease sales in Alaska's Cook Inlet.</p> <p>Cuts the royalty rate from 16.67% to 12.5%.</p> <p>Mandates approval of operator requests to commingle production from multiple reservoirs in a single wellbore.</p> <p>Mandates the use of flawed environmental reviews to expedite drilling approvals.</p> <p>Raises the annual revenue sharing cap under GOMESA from \$500 million to \$650 million from FY2025 to FY2034, increasing payouts to Gulf Coast states with no dedicated funding for conservation.</p> <p>Directs 90% of bonuses, rents, and royalties from Cook Inlet leases to the State of Alaska beginning in FY2035.</p>

SECTION TITLE	DESCRIPTION
	<p>**The Senate Parliamentarian advised that the provisions that deem offshore oil and gas projects as automatically compliant with NEPA and the provision that requires leases to be issued to successful bidders within 90 days after the lease sale violate the Byrd Rule and would be subject to a 60-vote threshold if included in the bill.</p>
<p>Section _0103. Royalties on Extracted Methane.</p>	<p>Repeals IRA Section 50263, which required oil and gas companies to pay royalties on all methane gas extracted from federal leases, including gas consumed or lost by venting, flaring, or other negligence.</p>
<p>Section _0104. Alaska Oil and Gas Leasing.</p>	<p>Mandates four lease sales in the Arctic Refuge. Requires 50% of the oil and gas program's bonus, rental, and royalty receipts to be paid to Alaska until 2034 and then 90% thereafter.</p>
<p>Section _0105. National Petroleum Reserve Alaska (NPR-A)</p>	<p>Mandates five oil and gas lease sales of at least 4 million acres over 10 years in the Western Arctic, which is home to the widely opposed Willow project. Reinstates flawed environmental reviews and revokes Biden-era regulations for the region.</p> <p>Also, requires 50% of the oil and gas program's bonus, rental, and royalty receipts to be paid to Alaska until 2034 and then 90% thereafter.</p>
<p>Section _0201. Ambler Road.</p>	<p>Rescinds the Biden administration's Record of Decision and mandates approval of the highly controversial 211-mile Ambler Road, which would cut through the Gates of the Arctic National Preserve. Reinstates flawed environmental review.</p> <p>**The Senate Parliamentarian advised that this provision violates the Senate's Byrd Rule and would be subject to a 60-vote threshold if included in the bill.</p>
<p>Section _0202. Coal Leasing.</p>	<p>Nullifies the 2016 Obama-era moratorium on new federal coal leasing and blocks any future administrative pause without congressional approval. Also mandates expedited approval of new coal leases.</p>
<p>Section _0203. Coal Royalty Rate.</p>	<p>Cuts federal coal royalty rates from 12.5% to 7% through 2034, retroactively applying to current leases.</p>
<p>Section _0204. Leases for Known Recoverable Coal Reserves.</p>	<p>Mandates leasing of at least 4 million acres of known recoverable coal reserves.</p>

SECTION TITLE	DESCRIPTION
Section _0205. Authorization to Mine Federal Coal.	Authorizes coal mining on federal land that is adjacent to private or state-owned coal reserves and deemed necessary for full recovery. Allows mining to proceed without new environmental reviews, using old lease terms or previously approved plans instead.
Section _0301. Mandatory Prudent Sale of Bureau of Land Management (BLM) Land and National Forest System Land for Housing.	<p>Requires BLM and Forest Service to sell off 0.5–0.75% of certain public lands in eleven states – the equivalent of the state of Connecticut.</p> <p>Provides \$10 million for implementation but includes no requirements around affordability, conservation, or public benefit, risking the permanent loss of public lands for luxury developments (e.g., another Trump Tower).</p> <p>**The Senate Parliamentarian advised that this provision violates the Senate’s Byrd Rule and would be subject to a 60-vote threshold if included in the bill.</p>
Section _0302. Timber Sales and Long-Term Contracting for the Forest Service and Bureau of Land Management.	<p>Requires the Forest Service to sell an annual quantity of timber that is 250 million board feet greater than the previous year, and BLM to sell a yearly quantity of timber that is 20 million board feet more than the prior year annually through 2034.</p> <p>Requires the Forest Service to enter into at least 40 long-term contracts for timber sales and the BLM to enter into at least five.</p>
Section _0303. Renewable Energy Fees on Federal Land.	<p>Increases rental and capacity fees for wind and solar projects on public lands, while stripping agencies of the ability to reduce or waive those fees. Fossil fuel projects face no comparable cost increases.</p> <p>**The Senate Parliamentarian advised that the subsection that removes the Secretary of the Interior’s discretion to reduce fees for solar and wind projects on BLM land violates the Senate’s Byrd Rule and would be subject to a 60-vote threshold if included in the bill.</p>
Section _0304. Renewable Energy Revenue Sharing.	Creates a new revenue-sharing formula for wind and solar projects on public lands: 25% to states, 25% to counties, and 50% to the federal government. Unlike earlier bipartisan proposals like PLREDA, this version provides no dedicated funding for conservation, permitting improvements, or transmission planning.

SECTION TITLE	DESCRIPTION
Section _0307. Rescission of National Park Service and Bureau of Land Management Funds.	<p>Rescinds unobligated IRA funding for conservation and climate resilience projects on national park and BLM lands, undermining efforts to protect public lands from climate impacts and ecosystem degradation.</p> <p>Also eliminates funds allocated for staffing and operational capacity at the National Park Service.</p>
Section _0401. Natural Gas Exports and Imports.	<p>Allows companies seeking to export or import natural gas to or from countries without a U.S. free trade agreement to pay a \$1 million fee, which will automatically deem their applications in the public interest, bypassing standard review.</p> <p>**The Senate Parliamentarian advised that this provision violates the Senate's Byrd Rule and would be subject to a 60-vote threshold if included in the bill.</p>
Section _0402. Strategic Petroleum Reserves.	<p>Provides \$660.5 million to purchase oil for the Strategic Petroleum Reserve and \$218 million for maintenance. There is no parallel investment in strategic clean energy reserves or alternatives.</p>
Section _0403. Repeal; Rescissions.	<p>Rescinds unobligated IRA funding for key clean energy and climate resilience programs, including:</p> <ul style="list-style-type: none"> • <u>State-Based Energy Efficiency Training Grants (\$74M)</u>: Funds workforce training for home energy retrofits and electrification. • <u>Advanced Technology Vehicle Manufacturing (\$1.6B)</u>: Funds domestic EV and battery manufacturing. • <u>Tribal Energy Loan Guarantee Program (\$68M)</u>: Supports tribal energy development through clean infrastructure loan guarantees. • <u>Transmission Facility Financing (\$2B)</u>: Funds large-scale transmission projects to modernize the electric grid. • <u>Transmission Siting Grants (\$385M)</u>: Helps states and communities plan interstate transmission line projects. • <u>Offshore and Interregional Wind Transmission Planning (\$70M)</u>: Improves planning for offshore wind and transmission.

SECTION TITLE	DESCRIPTION
	<ul style="list-style-type: none"> • <u>Advanced Industrial Facilities Deployment Program (\$603M)</u>: Supports decarbonization upgrades at industrial facilities. • <u>DOE Loan Programs Office (\$3.3B)</u>: Provides low-interest loans to support innovative clean energy technologies that are ready to scale but lack access to traditional capital markets. • <u>Energy Infrastructure Reinvestment Program (\$4.4B)</u>: Supports communities transitioning away from coal by attracting new clean energy industries. <p>**The Senate Parliamentarian advised that the repeals of authorizations, but not the rescissions, violate the Byrd Rule and would be subject to a 60-vote threshold if included in the bill.</p>
Section _0404. Energy Dominance Financing.	Creates a new DOE loan authority to fund fossil fuel and nuclear infrastructure. Loans can support upgrades, expansions, or conversions of decommissioned projects. There is no equivalent financing available for clean energy.

Environment and Public Works Committee

[LINK](#) to Committee Bill Text, Released 6/4/25

SECTION TITLE	DESCRIPTION
Section _01. Repeal of Funding for Clean Heavy-Duty Vehicles.	<p>Repeals Section 132 of the Clean Air Act added by the IRA and rescinds unobligated funding for electrifying heavy-duty vehicles like buses and trucks.</p> <p>**The Senate Parliamentarian advised that the repeals of authorizations, but not the rescissions, violate the Byrd Rule and would be subject to a 60-vote threshold if included in the bill.</p>
Section _02. Repeal of Greenhouse Gas Reduction Fund.	Repeals Section 134 of the Clean Air Act added by the IRA and rescinds unobligated funding for EPA's \$27B green bank program, which finances local clean energy and pollution-reducing projects.

SECTION TITLE	DESCRIPTION
Section _03. Repeal of Funding for Diesel Emissions Reductions.	<p>Repeals Section 60104 of the IRA and rescinds unobligated funding for reducing diesel pollution in disadvantaged communities.</p> <p>**The Senate Parliamentarian advised that the repeals of authorizations, but not the rescissions, violate the Byrd Rule and would be subject to a 60-vote threshold if included in the bill.</p>
Section _04. Repeal of Funding to Address Air Pollution.	<p>Repeals Section 60105 of the IRA and rescinds unobligated funding for modernizing air monitors and tracking pollution hotspots.</p>
Section _05. Repeal of Funding to Address Air Pollution at Schools.	<p>Repeals Section 60106 of the IRA and rescinds unobligated funding for monitoring and reducing air pollution inside schools.</p> <p>**The Senate Parliamentarian advised that the repeals of authorizations, but not the rescissions, violate the Byrd Rule and would be subject to a 60-vote threshold if included in the bill.</p>
Section _06. Repeal of Funding for the Low Emissions Electricity Program.	<p>Repeals Section 135 of the Clean Air Act added by the IRA and rescinds unobligated funding for clean energy education and outreach to consumers and states.</p> <p>**The Senate Parliamentarian advised that the repeals of authorizations, but not the rescissions, violate the Byrd Rule and would be subject to a 60-vote threshold if included in the bill.</p>
Section _07. Repeal of Funding for Section 211(o) of the Clean Air Act.	<p>Repeals Section 60108 of the IRA and rescinds unobligated funding for studying and reducing emissions from biofuels.</p> <p>**The Senate Parliamentarian advised that the repeals of authorizations, but not the rescissions, violate the Byrd Rule and would be subject to a 60-vote threshold if included in the bill.</p>

SECTION TITLE	DESCRIPTION
Section _08. Repeal of Funding for Implementation of the American Innovation and Manufacturing (AIM) Act.	<p>Repeals Section 60109 of the IRA and rescinds unobligated funding for AIM Act implementation and compliance. The AIM Act, enacted in 2020, authorizes EPA to phase down the production and consumption of hydrofluorocarbons (HFCs). HFCs are used in air conditioning, refrigeration, fire suppression, solvents, foam blowing agents, and aerosols, and are hundreds to thousands of times more potent of a greenhouse gas than carbon dioxide.</p> <p>**The Senate Parliamentarian advised that the repeals of authorizations, but not the rescissions, violate the Byrd Rule and would be subject to a 60-vote threshold if included in the bill.</p>
Section _09. Repeal of Funding for Enforcement Technology and Public Information.	<p>Repeals Section 60110 of the IRA and rescinds unobligated funding for modernizing EPA data systems used for environmental compliance.</p> <p>**The Senate Parliamentarian advised that the repeals of authorizations, but not the rescissions, violate the Byrd Rule and would be subject to a 60-vote threshold if included in the bill.</p>
Section _10. Repeal of Funding for Greenhouse Gas Corporate Reporting.	<p>Repeals Section 60111 of the IRA and rescinds unobligated funding for improving transparency and standardization in corporate climate reporting.</p> <p>**The Senate Parliamentarian advised that the repeals of authorizations, but not the rescissions, violate the Byrd Rule and would be subject to a 60-vote threshold if included in the bill.</p>
Section _11. Repeal of Funding for Environmental Product Declaration Assistance.	<p>Repeals Section 60112 of the IRA and rescinds unobligated funding for labeling products with environmental impact disclosures.</p> <p>**The Senate Parliamentarian advised that the repeals of authorizations, but not the rescissions, violate the Byrd Rule and would be subject to a 60-vote threshold if included in the bill.</p>

SECTION TITLE	DESCRIPTION
Section _12. Repeal of Funding for Methane Emissions and Waste Reduction Incentive Program for Petroleum and Natural Gas Systems.	<p>Repeals subsections (a) and (b) of Section 136 of the Clean Air Act added by the IRA and rescinds unobligated funding for reducing methane emissions at oil and gas sites. The Methane Fee is retained, but collection is delayed by 10 years, until 2034. The current language also appears to freeze the fee at \$900/ton.</p> <p>**The Senate Parliamentarian advised that the repeals of authorizations, but not the rescissions, violate the Byrd Rule and would be subject to a 60-vote threshold if included in the bill.</p>
Section _13. Repeal of Funding for Greenhouse Gas Air Pollution Plans and Implementation Grants.	<p>Repeals Section 137 of the Clean Air Act added by the IRA and rescinds unobligated funding for state and local climate planning and environmental justice strategies.</p> <p>**The Senate Parliamentarian advised that the repeals of authorizations, but not the rescissions, violate the Byrd Rule and would be subject to a 60-vote threshold if included in the bill.</p>
Section _14. Repeal of Funding for Environmental Protection Agency Efficient, Accurate, and Timely Reviews.	<p>Repeals Section 60115 of the IRA and rescinds unobligated funding for the hiring and training of new EPA staff to help conduct environmental reviews.</p> <p>**The Senate Parliamentarian advised that the repeals of authorizations, but not the rescissions, violate the Byrd Rule and would be subject to a 60-vote threshold if included in the bill.</p>
Section _15. Repeal of Funding for Low-Embodied Carbon Labeling for Construction Materials.	<p>Repeals Section 60116 of the IRA and rescinds unobligated EPA funding for a program to identify and label low-carbon construction materials and products.</p> <p>**The Senate Parliamentarian advised that the repeals of authorizations, but not the rescissions, violate the Byrd Rule and would be subject to a 60-vote threshold if included in the bill.</p>

SECTION TITLE	DESCRIPTION
Section _16. Repeal of Funding for Environmental and Climate Justice Block Grants.	<p>Repeals Section 138 of the Clean Air Act added by the IRA and rescinds all unobligated funding for new block grants for communities to conduct community air quality monitoring, mitigate the impacts of climate change, respond to pollution from wood heaters and wildfires, address indoor air pollution and facilitate community engagement in federal rulemakings, advisory groups and other public processes.</p> <p>**The Senate Parliamentarian advised that the repeals of authorizations, but not the rescissions, violate the Byrd Rule and would be subject to a 60-vote threshold if included in the bill.</p>
Section _17. Repeal of Funding for ESA Recovery Plans.	<p>Repeals Section 60301 of the IRA and rescinds unobligated funding for endangered species recovery planning.</p> <p>**The Senate Parliamentarian advised that the repeals of authorizations, but not the rescissions, violate the Byrd Rule and would be subject to a 60-vote threshold if included in the bill.</p>
Section _18. Repeal of Funding for Environmental and Climate Data Collection.	<p>Repeals Section 60401 of the IRA and rescinds unobligated funding for the Environmental Justice Screening Tool and other data programs used to assess climate and pollution burdens.</p> <p>**The Senate Parliamentarian advised that the repeals of authorizations, but not the rescissions, violate the Byrd Rule and would be subject to a 60-vote threshold if included in the bill.</p>
Section _19. Repeal of Funding for Efficient and Effective Environmental Reviews.	<p>Repeals Section 60402 of the IRA and rescinds unobligated funding to improve federal environmental review processes under NEPA.</p> <p>**The Senate Parliamentarian advised that the repeals of authorizations, but not the rescissions, violate the Byrd Rule and would be subject to a 60-vote threshold if included in the bill.</p>
Section _20. Repeal of Neighborhood Access and Equity Grant Program.	<p>Repeals the program designed to reconnect communities divided by highways, improve walkability, and remediate pollution.</p> <p>**The Senate Parliamentarian advised that the repeals of authorizations, but not the rescissions, violate the Byrd Rule and would be subject to a 60-vote threshold if included in the bill.</p>

SECTION TITLE	DESCRIPTION
Section _21. Repeal of Funding for Federal Building Assistance.	<p>Repeals Section 60502 of the IRA and rescinds unobligated funding for upgrades that reduce energy use and carbon pollution from public buildings.</p> <p>**The Senate Parliamentarian advised that the repeals of authorizations, but not the recissions, violate the Byrd Rule and would be subject to a 60-vote threshold if included in the bill.</p>
Section _22. Repeal of Funding for Low-Carbon Materials for Federal Buildings.	<p>Repeals Section 60503 of the IRA and rescinds unobligated funding for climate-friendly construction materials with significantly lower levels of embodied emissions.</p> <p>**The Senate Parliamentarian advised that the repeals of authorizations, but not the recissions, violate the Byrd Rule and would be subject to a 60-vote threshold if included in the bill.</p>
Section _23. Repeal of Funding for GSA Emerging and Sustainable Technologies.	<p>Repeals Section 60504 of the IRA and rescinds unobligated funding that supports sustainable and environmental innovation in federal buildings.</p> <p>**The Senate Parliamentarian advised that the repeals of authorizations, but not the recissions, violate the Byrd Rule and would be subject to a 60-vote threshold if included in the bill.</p>
Section _24. Repeal of Environmental Review Implementation Funds.	<p>Repeals and rescinds unobligated funding to help speed up permitting by increasing federal agency capacity and improving environmental review processes.</p> <p>**The Senate Parliamentarian advised that the repeals of authorizations, but not the recissions, violate the Byrd Rule and would be subject to a 60-vote threshold if included in the bill.</p>
Section _25. Repeal of Low-Carbon Transportation Materials Grants.	<p>Repeals and rescinds unobligated funding to advance the use of lower-emission materials in transportation infrastructure.</p> <p>**The Senate Parliamentarian advised that the repeals of authorizations, but not the recissions, violate the Byrd Rule and would be subject to a 60-vote threshold if included in the bill.</p>

SECTION TITLE	DESCRIPTION
Section _27. Repeal of Multipollutant Emissions Standards for Light-Duty and Medium-Duty Vehicles.	<p>Repeals EPA's final rule on multi-pollutant emissions standards for light-duty and medium-duty vehicles starting in model year 2027.</p> <p>**The Senate Parliamentarian advised that this provision violates the Senate's Byrd Rule and would be subject to a 60-vote threshold if included in the bill.</p>
Section _28. Project Sponsor Opt-In Fees for Environmental Reviews.	<p>Establishes a pay-to-play scheme in which developers can pay a fee (125% of estimated cost) to fast-track environmental reviews under NEPA. Requires Environmental Assessments in 6 months and Environmental Impact Statements in 12 months, with no administrative or judicial review.</p> <p>**The Senate Parliamentarian advised that the waiver of judicial review violates the Senate's Byrd Rule and would be subject to a 60-vote threshold if included in the bill.</p>

Finance Committee

[LINK](#) to Committee Bill Text

Although not all tax credit provisions of the IRA are repealed, the bill imposes unworkable start construction and placed in service timelines for clean energy projects and strict, highly complex Foreign Entity of Concern (FEOC) requirements. The FEOC requirements effectively disqualify projects from tax credits if they involve materials, components, or ownership tied to certain countries, namely China. These requirements will be complex and burdensome to implement, creating additional risks and disincentives for clean energy developers, especially those that source components globally.

SECTION TITLE	DESCRIPTION
Section 70501. Termination of Previously-Owned Clean Vehicle Credit. [25E]	Terminates 25E for vehicles purchased more than 90 days after enactment.
Section 70502. Termination of Clean Vehicle Credit. [30D]	Terminates 30D for vehicles acquired more than 180 days after enactment.
Section 70503. Modification and Termination of Qualified Commercial Clean Vehicles Credit. [45W]	Terminates 45W for vehicles acquired more than 180 days after enactment, with an exception for certain vehicles.

SECTION TITLE	DESCRIPTION
Section 70504. Termination of Alternative Fuel Vehicle Refueling Property Credit. [30C]	Terminates 30C for charging property placed in service after 12 months after the date of enactment.
Section 70505. Termination of Energy Efficient Home Improvement Credit. [25C]	Terminates 25C for property placed in service after 180 days after the date of enactment.
Section 70506. Termination of Residential Clean Energy Credit. [25D]	Terminates 25D for property placed in service after 180 days after the date of enactment.
Section 70507. Termination of energy efficient commercial buildings deduction. [179D]	Terminates 179D for certain energy-efficient commercial building expenditures for property constructed after 12 months after the enactment.
Section 70508. Termination of New Energy Efficient Home Credit. [45L]	Terminates 45L for homes acquired 12 months after the enactment.
Section 70509. Termination of cost recovery for qualified clean energy facilities, property and technology. [45Y]	Terminates the special recovery period for property placed in service after the date of enactment.
Section 70510. Modifications of zero-emission nuclear power production credit. [45U]	Imposes new FEOC restrictions (see Note).
Section 70510. Phase-Out and Restrictions on Clean Electricity Investment Credit. [48E]	Repeals 48E for projects that start 60 days after enactment and requires those projects started within the window to be placed in service by 2028 to be eligible for credits. Phases out credits for advanced nuclear facilities, requiring construction to begin before the end of 2028. Imposes new FEOC restrictions (see Note).
Section 70511. Termination of Clean Hydrogen Production Credit. [45V]	Terminates 45V for facilities constructed after December 31, 2025.
Section 70512. Phase-out and restrictions on clean electricity production credit. [45Y]	Phases out and terminates 45Y for wind and solar. For facilities that begin construction in 2026, they would receive 60 percent of the value of the credit in 2026, 20 percent in 2027, and none beginning in 2028. Hydropower, nuclear, and geothermal facilities will receive 100 percent of the credit if construction begins in 2033, 74 percent in 2034, 50 percent in 2035, and 0 percent in 2036.

SECTION TITLE	DESCRIPTION
	<p>Terminates 45Y credit for wind and solar leasing to residential customers.</p> <p>Imposes new FEOC restrictions (see note).</p>
<p>Section 70513. Phase-out and restrictions on clean electricity investment credit. [48E]</p>	<p>Phases out and terminates 48E for wind and solar. For facilities that begin construction in 2026, they would receive 60 percent of the value of the credit in 2026, 20 percent in 2027, and none beginning in 2028.</p> <p>Hydropower, nuclear, and geothermal facilities will receive 100 percent of the credit if construction begins in 2033, 74 percent in 2034, 50 percent in 2035, and 0 percent in 2036.</p> <p>Imposes new FEOC restrictions (see note).</p>
<p>Section 70514. Phase out and restrictions on advanced manufacturing production credit. [45X]</p>	<p>Phases out credit for producing critical minerals, with 75 percent of the credit allowed in 2031, 50 percent allowed in 2032, 25 percent in 2033, and no credit beginning in 2034.</p> <p>Phases out the credit for wind for components produced and sold after December 31, 2027.</p> <p>Imposes new FEOC restrictions (see note).</p>
<p>Section 70515. Restriction on the extension of advanced energy project credit program. [48C]</p>	<p>Restricts funds that were returned to the Secretary from later being used for qualified advanced energy projects.</p>
<p>Section 70521. Extension and modification of clean fuel production credit. [45Z]</p>	<p>Extends the credit through 2031. Reduces the value of 45Z by 20 percent for fuel produced from feedstocks produced outside of the U.S. after 2025.</p> <p>Extends tax credit 45Z from 2027 to 2031 but imposes additional restrictions. It reduces the value of 45Z by 20 percent for fuel produced from feedstocks outside of the U.S. after 2025. Removes indirect land use emissions from lifecycle calculations, which effectively makes fuels like corn ethanol look cleaner. Imposes new FEOC restrictions (see Note).</p> <p>Allows Secretary of the Treasury to establish emission rates for manure feedstocks.</p> <p>Imposes new FEOC restrictions (see note).</p>
<p>Section 70522. Restrictions on carbon oxide sequestration credit. [45Q]</p>	<p>Imposes new FEOC restrictions (see note).</p>
<p>Section 70523. Intangible drilling and development costs taken into account for purposes of</p>	<p>Allows applicable corporations, namely oil and gas, to deduct more intangible drilling and development costs</p>

SECTION TITLE	DESCRIPTION
computing adjusted statement income.	when calculating their income under the 15% corporate alternative minimum tax established by the IRA.
Section 70524. Income from hydrogen storage, carbon capture, advanced nuclear, hydropower, and geothermal energy added to qualifying income of certain publicly traded partnerships treated as corporations.	Beginning after December 31, 2025, the transportation or storage of liquified hydrogen or compressed hydrogen, production of electricity from hydropower, generation of electricity or capture of carbon dioxide at a direct air capture or carbon capture facility, generation of electricity from an advanced nuclear facility, production of electricity or thermal energy from geothermal deposits or hydropower, and other geothermal-related uses are eligible to be categorized as qualifying income for the purposes of being treated as partnerships for tax purposes.

Homeland Security and Governmental Affairs Committee

[LINK](#) to Committee Bill Text from Chairman Rand Paul. Due to intra-party disagreements, Sen. Lindsey Graham, Chairman of the Budget Committee, also released bill text found [HERE](#). Discrepancies between the two versions are noted below.

SECTION TITLE	DESCRIPTION
[CHAIRMAN PAUL] Section 90001. Border Barrier System Construction and Border Security Facilities Improvements.	Appropriates \$6.5 billion to expand the U.S.-Mexico border wall and related infrastructure, including roads, surveillance towers, lights, and sensors. President Trump's border wall, which has been and will continue to be built under a waiver of all environmental and cultural protection laws, has already caused extensive and irreparable harm to natural, cultural, and historic resources along the U.S.-Mexico border.
[CHAIRMAN GRAHAM] Section _01. Border Infrastructure and Wall System.	Appropriates \$46.5 billion for the same purpose.
[CHAIRMAN PAUL] Sec. 90109. Disposal of USPS Electric Vehicles; Rescission of Amounts for United States Postal Service Clean Fleets.	Requires the U.S. Postal Service to sell off all its EVs and charging infrastructure, effectively dismantling its transition to a zero-emission delivery fleet. Also rescinds IRA funding for the purchase of electric delivery trucks and charging stations. **The Senate Parliamentarian advised that this provision violates the Senate's Byrd Rule and would be subject to a 60-vote threshold if included in the bill.

Judiciary Committee

[LINK](#) to Committee Bill Text.

SECTION TITLE	DESCRIPTION
Section __203. Restriction on Enforcement.	<p>Requires plaintiffs to post exorbitant financial bonds when seeking temporary injunctions and restraining orders to vindicate their rights against unlawful actions by executive branch agencies. This shields the executive branch from being held accountable by the public when it breaks the law.</p> <p>**The Senate Parliamentarian advised that this provision violates the Senate's Byrd Rule and would be subject to a 60-vote threshold if included in the bill.</p>
Section _301. Limitation on Donations Made Pursuant to Settlement Agreements to Which the United States is a Party.	<p>Prohibits the Justice Department from including third-party payments (e.g., funding for environmental restoration projects) in settlement agreements where the U.S. government is a party. These payments are often used to support impacted communities when direct restitution is not possible. This relief is critical, especially when harm is difficult to monetize, such as damage to the environment or unknown health outcomes to individuals resulting from chemical exposures in the workplace.</p> <p>Also authorizes termination of federal employees who include such terms, likely having a chilling effect on future settlements.</p> <p>**The Senate Parliamentarian advised that this provision violates the Senate's Byrd Rule and would be subject to a 60-vote threshold if included in the bill.</p>