

Title: Taxation of new energy storage industry

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How has the energy storage industry progressed in 2024 & 2025?

The energy storage industry has continued to progress over the course of 2024 and into 2025, buoyed in significant part by the federal income tax benefits in the form of tax credits enacted under the Inflation Reduction Act of 2022 (IRA).

Are IRA tax benefits a viable option for energy storage facilities?

While the vitality of the IRA tax benefits in their current form is currently subject to uncertainty given the results of the 2024 federal general election, the existing market practice for financing energy storage facilities since the IRA's passage continues to evolve in reaction to the act's new requirements and opportunities.

What regulatory guidance has the government released on energy storage?

Of particular importance to the energy storage industry, the government has released final regulatory guidance for the ITC (both Section 48 and 48E of the Code), prevailing wage and apprenticeship (PWA) requirements, and transferability and direct payment, as well as other guidance on the energy community and domestic content tax credit "adders."

What are the New IRA rules for energy storage?

Energy storage was one of the major beneficiaries of the IRA's new rules on both the deployment and manufacturing sides. The IRA enacted the long-sought investment tax credit (ITC) under Section 48 and 48E of the Internal Revenue Code (the Code) for standalone energy storage facilities.

The U.S. energy storage sector is expected to continue expanding after the enactment of the FY2025 Budget Act, which secures Investment Tax Credit (ITC) eligibility for ...

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US solar PV and energy storage markets could see a "last-minute rush" followed by plummeting installation numbers if tax credits are cut.

Although the bill still needs to pass the Senate, which is likely to introduce numerous amendments, it's already worth examining how the proposed changes could impact ...

The new budget package revises critical incentives laid out by the IRA, focusing particularly on foreign

sourcing restrictions, new domestic content thresholds and rapidly ...

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Battery storage credits are growing fast. Dive into BESS project pricing, deal structures, and merchant risk in 2025's evolving tax credit market.

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