
Restrictions on energy storage projects

How will HR 1 affect energy storage projects?

H.R. 1 significantly rolls back or repeals many of the clean energy tax credits and incentives introduced with the Inflation Reduction Act of 2022, but energy storage projects are generally not as severely impacted as wind and solar, as energy storage projects beginning construction before 2033 remain eligible for key credits.

Are FEOC restrictions relevant to large-scale energy storage projects?

Our focus here is on H.R. 1's extension and expansion of pre-existing foreign entity of concern (FEOC) restrictions for each of the tax credits most likely to be relevant to large-scale energy storage projects under Sections 45Y, 48E, and 45X of the Internal Revenue Code.

Are solar and storage projects eligible for tax credits?

To be eligible for tax credits, materials from a prohibited foreign entity (PFE) must be under a certain percentage threshold. These thresholds are different for solar and storage projects and increase annually:

Are solar and energy storage developers facing a complex landscape?

With the budget bill passed and new Section 232 polysilicon and AD/CVD cases making headlines, solar and energy storage developers and equipment buyers are facing an increasingly complex landscape.

The Department of Energy (DOE) has issued its final interpretive guidance on the statutory definition of "foreign entity of ...

A closer look at FEOC restrictions today as they apply to technology-neutral tax credits for solar and energy storage projects.

"Prohibited Foreign Entity"; Restrictions In The OBBBA Restrict Tax Credits In Connection With Chinese Investment In US-based Energy ...

With energy storage playing a fundamental role in China's high-quality development of green energy, this book relies on scholarly research to delve into the subject of energy ...

"Prohibited Foreign Entity" restrictions in the OBBBA restrict tax credits in connection with Chinese investment in US-based energy storage projects 21 July 2025 On ...

The One Big Beautiful Bill Act (OBBB) is set to dramatically reshape how grid scale and residential energy storage systems are ...

Finland is currently experiencing an unprecedented interest in the construction of grid energy storage facilities. With more than 30 GW of new requests for storage connection, ...

The One Big Beautiful Bill Act (OBBB) is set to dramatically reshape how grid scale and

residential energy storage systems are treated under federal tax law. The new budget ...

The race is on to make energy storage as easy to deploy as solar panels - and frankly, we're getting closer every month. While restrictions remain significant, they're creating opportunities ...

On July 4, President Trump signed the "One Big Beautiful Bill." The bill makes steep cuts to solar energy and places new restrictions on energy tax credits that will slow the ...

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