

House vs. Senate Reconciliation Comparison (Last Updated 6/17/25)

Section Topic	House Bill (The One Big Beautiful Bill)	Senate Bill (Finance Committee Title VII)
Clean Energy Tax Provisions		
Clean Vehicle Credit (New and Previously-Owned) - IRS §30D, §25E §13401, §13402 New vehicles: up to \$7,500 (§30D); Used vehicles: up to \$4,000 (§25E), available through 2032 with income and domestic content requirements	Sec. 112001 & 112002 Repeals the new (§30D) and previously-owned (§25E) clean vehicle tax credits. Applies to vehicles acquired after December 31, 2025. Exception for companies that have not met 200,000 unit cap to receive an additional year. Transferability eliminated for new projects after December 31, 2025. .	Sec. 70501 & 70502: Repeals the previously-owned and new clean vehicle credits (§30D, §25E). Effective for vehicles acquired after September 30, 2025.
Qualified Commercial Clean Vehicles Credit - IRS §45W §13403 Credit of up to \$40,000 for commercial clean vehicles through 2032 under domestic requirements	Sec. 112003 Fully terminates the §45W credit for qualified commercial clean vehicles acquired after December 31, 2025. Transferability eliminated for new projects after December 31, 2025. Exception for credit to vehicles placed in service before January 1, 2023, and acquired pursuant to a written binding contract entered into before May 12, 2025 qualify until 2032.	Sec. 70503: Terminates §45W credit for vehicles acquired after September 30, 2025. Also subjects commercial vehicles with a gross vehicle weight rating of <14,000 lbs to the same limitations that new clean vehicles have, effective as of enactment.
Alternative Fuel Refueling Property Credit - IRS §30C §13404 30% credit, up to \$100k per site for EV charging/H ₂ stations through 2032	Sec. 112004 Repeals §30C credit for alternative fuel vehicle refueling property. Applies to property placed in service after December 31, 2025 Transferability eliminated for new projects after December 31, 2025.	Sec. 70504: Repeals the §30C credit effective for property placed in service after June 30, 2026.
Energy Efficient Home Improvement Credit - IRS §25C §13301 Annual \$1,200 aggregate credit for insulation, windows, heat pumps through 2032	Sec. 112005 Terminates §25C credit for energy efficient home improvements. Applies to property placed in service after December 31, 2025. Transferability eliminated for new projects after December 31, 2025.	Sec. 70505: Terminates credit for property placed in service after December 31, 2025.

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Residential Clean Energy Credit - IRS §25D §13302 30% credit for solar, wind, batteries with domestic content bonus through 2032	Sec. 112006 Terminates §25D credit for residential clean energy. No credit allowed for property placed in service after December 31, 2025. Transferability eliminated for new projects after December 31, 2025.	Sec. 70506: Terminates credit for expenditures made after December 31, 2025.
New Energy Efficient Home Credit - IRS §45L §13304 \$2,500–\$5,000 credit for qualified new homes through 2032	Sec. 112007 Repeals §45L credit for new energy efficient homes. No credit allowed for homes acquired after December 31, 2025. Exception for projects that were placed in service before May 12, 2025, can qualify through 2026 tax year. Transferability eliminated for new projects after December 31, 2025.	Sec. 70508: Terminates credit for homes acquired after June 30, 2026.
Clean Electricity Production and Investment Credits - IRS §45Y, §48E §13304 \$2,500–\$5,000 credit for qualified new homes through 2032	Sec. 112008 & 112009 Phases out clean electricity production (§45Y) and investment (§48E) credits beginning in 2025. Eligibility restricted to facilities that begin construction 60 days after enactment or any facility must be placed in service before December 31, 2028 to be eligible. Denial of credit for expenditures for wind and solar leasing arrangements, beginning after enactment, and for facilities for which construction begins 60 days after enactment. FEOC restrictions apply.	Sec. 70512 & 70513: Phases out §45Y and §48E with a cutoff for wind and solar electricity facilities of December 31, 2027. Sec. 70512 denies credit for wind and solar leasing to residential customers. Sec. 70513 has a recapture rule and addresses a flaw in the domestic content bonus structure. FEOC restrictions apply for applicable facilities placed in service after December 31, 2027.
Clean Hydrogen Production Credit - IRS §45V §13204 Production credit for clean hydrogen (first 10 years of operation) through 2032	Sec. 112013 Repeals §45V credit entirely. Applies to facilities the construction of which begins after December 31, 2025. Transferability eliminated for new projects after December 31, 2025.	Sec. 70511: Repeal of §45V credit effective for facility construction after January 1, 2028. Transferability maintained.
Advanced Manufacturing Production Credit - IRS §45X §13502 Production tax credits	Sec. 112014: Eliminates the credit for any production occurring after 2031. The wind-	Sec. 70514: Phases out credit for producing critical minerals with 75% of the credit allowed in 2031,

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for critical clean energy components through 2032	<p>energy components will not be eligible after 2027. Repeal of transferability for components sold after December 31, 2027. FEOC restriction applies.</p> <p>Eliminates credit for wind energy components by 2028 (5 years early). All other credits eliminated in 2032, 1 year early.</p>	<p>50% in 2032, 25% in 2033, and no credit for critical materials produced after December 31, 2033. Strikes credits for wind energy components produced and sold after December 31, 2027, and for metallurgical coal produced after December 31, 2029.</p> <p>Added a rule the allowed eligible components that have been integrated into another eligible component to be sold to an unrelated party, effective for components sold during taxable years after December 31, 2026.</p> <p>FEOC restrictions apply after January 1, 2027.</p>
Carbon Sequestration Credit - IRS §45Q §13104 Credit for CO ₂ captured and stored (direct air, industrial emissions) through 2032	Sec. 112011 Adds restrictions to §45Q for Prohibited Foreign Entities after enactment and 2 years after enactment for a foreign-influenced entity. Repeal of transferability to carbon capture equipment the construction of which begins 2 years after enactment.	<p>Sec. 70522: Conforms credit values, effective for equipment placed in service after December 31, 2022.</p> <p>FEOC restrictions apply for any taxable year beginning after the date of enactment of this paragraph.</p>
Clean Fuel Production Credit - IRS §45Z §13704 Credit for sustainable fuels—transferable through 2032	Sec. 111111 Extends credit through 2031. Feedstocks restricted to U.S., Canada, and Mexico. Additionally, there are more favorable lifecycle analysis criteria (excludes indirect land use changes, Treasury will set emissions rates for specific manure feedstocks). No transferability for fuels or components made after December 31, 2027. FEOC restriction applies.	<p>Sec. 70521: Extends §45Z through December 31, 2031.</p> <p>Imposes a 20% haircut on the value of the credit for fuel produced from feedstocks produced/grown outside the U.S., Mexico, or Canada, effective after December 31, 2025.</p> <p>Excludes indirect land use changes for the purposes of lifecycle greenhouse gas emissions, effective December 31, 2025.</p> <p>Provides the Secretary of the Treasury authority to establish distinct emission rates for specific manure feedstocks</p>

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		<p>(which may include dairy manure, swine manure, poultry manure, etc.), effective December 31, 2025, and authority to provide rules addressing certain related-party sales, effective September 30 2025.</p> <p>Prevents negative emissions rates for fuels, effective for emissions rates published for taxable years beginning after December 31, 2025. Gives The Secretary the ability to round the emissions rates to the nearest multiple of 5 kilograms of CO₂ per mmBTU.</p> <p>Reduces the value of this credit to the value of the credit under Sec. 6426(k)(1), effective December 31, 2024, and terminates the Sec. 6426(k)(1) credit, effective September 30, 2025.</p> <p>FEOC restrictions apply for any taxable year beginning after the date of enactment of this paragraph.</p>
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Section Topic	House Energy and Commerce Bill	Senate Committee on Energy and Natural Resources Reconciliation Text
LPO Programs		
Rescission of IRA Appropriations for LPO <ul style="list-style-type: none"> §50141 Provided \$3.6B in credit subsidy and \$40B in loan authority for the Title 17 Clean Energy Loan Guarantee Program available until 30 September 2026. §50142 Provided \$3B in credit subsidy and removed previous cap of \$25B in total loan authority available until 30 September 2028, with expansion to medium, heavy 	Section 41001 rescinds unobligated balances for: <ul style="list-style-type: none"> § 50141 LPO Credit Subsidy for any amounts under section 50141 of Public Law 117-169. § 50142 Advanced Technology Vehicle Manufacturing. § 50145 Tribal Energy Loan Guarantee Program. 	Section 0403: rescinds unobligated balances and repeals IRA programs that have unobligated balances, including: <ul style="list-style-type: none"> § 50141. Funding for Department of Energy Loan Programs Office under Section 1703. § 50142. Advanced Technology Vehicle Manufacturing. § 50145. Tribal Energy Loan Guarantee Program.

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<p>EVs, plus nonroad sectors (trains, aircraft, ships, hyperloop).</p> <ul style="list-style-type: none"> • §50145 Provided \$75M in credit subsidy, with \$3.75M authorized for administrative costs, and up to \$20B in loan authority available until 30 September 2028. 		
Repeal of New LPO Authorities		
<p>§50144 Provided \$5B in credit subsidy and up to \$250B in total loan authority under 1706 Energy Infrastructure Reinvestment (EIR) Program available until 30 September 2026.</p>	<p>Repeals authority under §50144 Energy Infrastructure Reinvestment (EIR) Program under section 50144 of Public Law 117-169.</p>	<p>Repeals 1706 and eliminates funding.</p> <p>Introduces a replacement authority, Energy Dominance Financing, with \$660.5M for expenses, available until 30 Sept 2028, a new LPO loan authority to support:</p> <ul style="list-style-type: none"> • Enhancements to existing energy infrastructure • Repurposing decommissioned facilities • “Other purposes” (to be defined by DOE).

Below are differences between the House-passed version and the Senate Finance Committee reconciliation text for how Foreign Entities of Concern are being defined.

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<p>Foreign Entity of Concern (FEOC)</p>	<p>Credit denied if:</p> <ul style="list-style-type: none"> -Specified foreign entity owner: tax years after enactment -Material assistance from prohibited foreign entity: facilities beginning construction more than 1 year after enactment -Foreign-influenced entity/applicable payment tests: tax years beginning 2 years after enactment <p>Prohibited Foreign Entity: a broad category established in the legislation encompassing both “specified foreign entities” and “foreign-influenced entities.”</p> <p>Specified Foreign Entity: any foreign entity of concern as defined in section 9901(8) of the William M. (Mac) Thornberry National Defense Authorization Act for Fiscal Year 2021, entities identified as Chinese military companies operating in the United States, entities included on certain federal government lists, certain battery-producing entities, and any foreign-controlled entity.</p> <p>Foreign Controlled Entity: an entity owned or controlled by the government of a covered nation (e.g., China, Russia, Iran, or North Korea), citizens or residents of such a nation (excluding US citizens or lawful permanent residents), entities organized under the laws of a covered nation, or entities controlled by any of the foregoing, an entity controlled by any of the above, including subsidiaries, measured by more than 50% ownership of stock in a corporation, profits interests or</p>	<p>Prohibited Foreign Entity: This term means specified foreign entities and foreign influenced entities.</p> <p>Specified Foreign Entity: This term means various types of foreign entities that are related to or controlled by foreign adversary nations, such as a foreign entity of concern as described in the William M. (Mac) Thornberry National Defense Authorization Act of FY 2021. In addition, the term means a foreign-controlled entity.</p> <p>Foreign-Controlled Entity: This term means certain foreign nationals and governments, as well as entities that are directly controlled by them using standard ownership and governance principles.</p> <p>Foreign-Influenced Entity: This term means an entity with respect to which one or more specified foreign entities has certain indicia of effective control, ranging from having significant ownership stakes, to the ability to appoint board members or executive officers, to certain contractual arrangements (including certain licenses).</p>
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	<p>capital interests in a partnership, or other beneficial interest in the entity.</p> <p>Foreign Influenced Entity: an entity will be classified as a “foreign-influenced entity” if:</p> <p><u>During the taxable year</u>, (i) a specified foreign entity has direct or indirect authority to appoint a board member, executive officer, or similar individual; (ii) a single specified foreign entity owns at least 10% of the entity; (iii) specified foreign entities collectively own 25% or more of the entity; or (iv) one or more specified foreign entities collectively hold at least 25% of the entity’s debt. In addition, an entity will also be deemed foreign-influenced if, <u>during the prior taxable year</u>, it knowingly makes, or had reason to know it made, payments of dividends, interest, compensation for services, rents or royalties, guarantees, or other fixed, determinable, annual, or periodic amounts (each, an “applicable payment”) either: (i) in an amount equal to or exceeding 10% of the total of such payments to any single specified foreign entity, or (ii) in an aggregate amount equal to or exceeding 25% of the total of such payments to multiple specified foreign entities.</p> <p>A facility is deemed to have received material assistance if:</p> <p>It includes any component, subcomponent, or applicable critical mineral (as defined under Section 45X(c)(6)) that is extracted, processed, recycled,</p>	
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	<p>manufactured, or assembled by a prohibited foreign entity; or</p> <p>Its design relies on a copyright, patent, trade secret, or know-how provided by such an entity.</p>	
Defense	House Armed Services	Senate Armed Services
	<p>SEC. 20004. ENHANCEMENT OF DEPARTMENT OF DEFENSE RESOURCES FOR MUNITIONS AND DEFENSE SUPPLY CHAIN RESILIENCY</p> <p>(a) APPROPRIATIONS. —In addition to amounts otherwise available, there are appropriated to the Secretary of Defense for fiscal year 2025, out of any money in the Treasury not otherwise appropriated, to remain available until September 30, 2029—</p> <p>(32) \$3,500,000,000 for grants made pursuant to the Industrial Base Fund established under section 4817 of title 10, United States Code;</p> <p>(42) \$2,500,000,000 for additional activities to improve the United States production of critical minerals through the National Defense Stockpile, authorized by subchapter III of chapter 5 of title 50, United States Code;</p>	<p>SEC. 20004. ENHANCEMENT OF DEPARTMENT OF DEFENSE RESOURCES FOR MUNITIONS AND DEFENSE SUPPLY CHAIN RESILIENCY</p> <p>(a) APPROPRIATIONS. —In addition to amounts otherwise available, there are appropriated to the Secretary of Defense for fiscal year 2025, out of any money in the Treasury not otherwise appropriated, to remain available until September 30, 2029—</p> <p>(40) \$2,000,000,000 for additional activities to improve the United States production of critical minerals through the National Defense Stockpile Transaction Fund, authorized by subchapter III of chapter 5 of title 50, United States Code;</p> <p>(42) \$500,000,000 for the expansion of the Defense Exportability Features program;</p> <p>(62) \$500,000,000 for expansion of defense advanced manufacturing techniques;</p>

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	<p>(44) \$250,000,000 for the expansion of the Defense Exportability Features program;</p> <p>(45) \$250,000,000 for the development of new armaments cooperation programs</p> <p>(Following text does not appear in Senate bill):</p> <p>(33) \$1,000,000,000 for grants and purchase commitments made pursuant to the Industrial Base Fund established under section 4817 of title 10, United States Code;</p>	<p>(63) \$1,000,000 for establishment of the Joint Energetics Transition Office;</p> <p>(b) APPROPRIATION.—In addition to amounts otherwise available, there is appropriated to the Secretary of Defense for fiscal year 2025, out of any money in the Treasury not otherwise appropriated, to remain available until September 30, 2029,</p> <p>\$3,300,000,000 for grants and purchase commitments made pursuant to the Industrial Base Fund established under section 4817 27 of title 10, United States Code.</p> <p>(c) APPROPRIATION.—In addition to amounts otherwise available, there is appropriated to the Secretary of Defense for fiscal year 2025, out of any money in the Treasury not otherwise appropriated, to remain available until September 30, 2029,</p> <p>\$5,000,000,000 for investments in critical minerals supply chains made pursuant to the Industrial Base Fund established under section 4817 of title 10, United States Code.</p> <p>(d) Appropriations.—In addition to amounts otherwise available, there is appropriated to the Secretary of Defense, out of any money in the Treasury not otherwise appropriated, to remain available until September 30, 2029,</p> <p>\$500,000,000 to the “Department of Defense Credit Program Account” to carry out the capital assistance program,</p>
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		<p>including loans, loan guarantees, and technical assistance, established under section 149(e) of title 10, United States Code, for critical minerals and related industries and projects, including related Covered Technology Categories: Provided, That— (1) such amounts are available to subsidize gross obligations for the principal amount of direct loans, and total loan principal, any part of which is to be guaranteed, not to exceed \$100,000,000,000; and (2) such amounts are available to cover all costs and expenditures as provided under section 149(e)(5)(B) of title 10, United States Code.</p>
	<p>SEC. 20005. ENHANCEMENT OF DEPARTMENT OF DEFENSE RESOURCES FOR SCALING LOW-COST WEAPONS INTO PRODUCTION.</p> <p>(a) APPROPRIATIONS. —In addition to amounts otherwise available, there are appropriated to the Secretary of Defense for fiscal year 2025, out of any money in the Treasury not otherwise appropriated, to remain available until September 30, 2029—</p> <p>(2) \$1,100,000,000 for the expansion of the small unmanned aerial system industrial base;</p> <p>(14) \$750,000,000 for the acceleration of innovative military logistics and energy capability development and deployment;</p> <p>15) \$120,000,000 for the acceleration of development of</p>	<p>SEC. 20005. ENHANCEMENT OF DEPARTMENT OF DEFENSE RESOURCES FOR SCALING LOW-COST WEAPONS INTO PRODUCTION.</p> <p>(a) APPROPRIATIONS. —In addition to amounts otherwise available, there are appropriated to the Secretary of Defense for fiscal year 2025, out of any money in the Treasury not otherwise appropriated, to remain available until September 30, 2029—</p> <p>(2) \$1,400,000,000 for the expansion of the small unmanned aerial system industrial base;</p> <p>(14) \$750,000,000 for the acceleration of innovative military logistics and energy capability development and deployment;</p> <p>(15) \$125,000,000 for the acceleration of development of</p>

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	<p>small, portable modular nuclear reactors for military use;</p> <p>(20) \$1,000,000,000 for the development, procurement, and integration of low-cost cruise missiles;</p> <p>(27) \$500,000,000 for the expansion and acceleration of qualification activities and technical data management to enhance competition in defense industrial base;</p> <p>(29) \$685,000,000 for military cryptographic modernization activities.</p>	<p>small, portable modular nuclear reactors for military use;</p> <p>(20) \$1,500,000,000 for the development, procurement, and integration of low-cost cruise missiles;</p> <p>(27) \$1,000,000,000 for the expansion and acceleration of qualification activities and technical data management to enhance competition in defense industrial base;</p> <p>(29) \$1,685,000,000 for military cryptographic modernization activities;</p> <p>(Following text does not appear in House bill):</p> <p>(30) \$90,000,000 for APEX Accelerators, the Mentor-Protege Program, and cybersecurity support to small non-traditional contractors;</p> <p>(33) \$20,000,000 for the Office of Strategic Capital workforce.</p>
	<p>SEC. 20008. ENHANCEMENT OF RESOURCES FOR NUCLEAR FORCES.</p> <p>(a) DOD APPROPRIATIONS. —In addition to amounts otherwise, available, there are appropriated to the Secretary of Defense for fiscal year 2025, out of any money in the Treasury not otherwise appropriated, to remain available until September 30, 2029—</p> <p>(1) \$1,500,000,000 for risk reduction activities for the Sentinel intercontinental ballistic missile programs;</p> <p>(8) \$22,000,000 to enhance nuclear deterrence through classified programs;</p>	<p>SEC. 20008. ENHANCEMENT OF RESOURCES FOR NUCLEAR FORCES.</p> <p>(a) DOD APPROPRIATIONS. —In addition to amounts otherwise, available, there are appropriated to the Secretary of Defense for fiscal year 2025, out of any money in the Treasury not otherwise appropriated, to remain available until September 30, 2029—</p> <p>(1) \$2,500,000,000 for risk reduction activities for the Sentinel intercontinental ballistic missile programs;</p> <p>(9) \$96,000,000 to enhance nuclear deterrence through classified programs;</p>

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	<p>(b) NNSA APPROPRIATIONS. —In addition to amounts otherwise available, there are appropriated to the Administrator of the National Nuclear Security Administration for fiscal year 2025, out of any money in the Treasury not otherwise appropriated, to remain available until September 30, 2029—</p> <p>(5) \$500,000,000 to accelerate primary capability modernization pursuant to section 3211 of the National Nuclear Security Administration Act (50 U.S.C. 2401);</p> <p>(6) \$500,000,000 to accelerate secondary capability modernization pursuant to section 3211 of the National Nuclear Security Administration Act (50 U.S.C. 2401);</p> <p>(7) \$100,000,000 to accelerate domestic uranium enrichment centrifuge deployment for defense purposes pursuant to section 3211 of the National Nuclear Security Administration Act (50 U.S.C. 2401).</p>	<p>(b) NNSA APPROPRIATIONS. —In addition to amounts otherwise available, there are appropriated to the Administrator of the National Nuclear Security Administration for fiscal year 2025, out of any money in the Treasury not otherwise appropriated, to remain available until September 30, 2029—</p> <p>(5) \$750,000,000 to accelerate primary capability modernization pursuant to section 3211 of the National Nuclear Security Administration Act (50 U.S.C. 2401);</p> <p>(6) \$750,000,000 to accelerate secondary capability modernization pursuant to section 3211 of the National Nuclear Security Administration Act (50 U.S.C. 2401);</p> <p>7) \$120,000,000 to accelerate domestic uranium enrichment centrifuge deployment for defense purposes pursuant to section 3211 of the National Nuclear Security Administration Act (50 U.S.C. 2401);</p> <p>(Following text does not appear in House bill):</p> <p>(8) \$62,000,000 to convert Ohio-class submarine tubes to accept additional missiles, not to be obligated before March 1, 2026;</p> <p>(b) NNSA APPROPRIATIONS.—In addition to amounts otherwise available, there are appropriated to the Administrator of the National Nuclear Security Administration for fiscal year 2025, out of any money in the Treasury not otherwise appropriated, to remain available until September 30, 2029—</p>
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		<p>(8) \$10,000,000 for National Nuclear Security Administration evaluation of spent fuel reprocessing technology; and</p> <p>(9) \$115,000,000 for accelerating nuclear national security missions through artificial intelligence.</p>
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