

| Renewable Energy Provision | Expiration | Notes |
|---|------------|---|
| Credit for construction of new energy efficient homes (sec. 45L(g)) | 12/31/2016 | Extension of the section 45L credit for energy-efficient new homes for homes in buildings of three stories or fewer acquired before Jan. 1, 2017 |
| Energy efficient commercial buildings deduction (sec. 179D(h)) | 12/31/2016 | Extension of the section 179D energy-efficient commercial and multifamily buildings deduction for buildings of four stories or more for improvements based on updated Standard 90.1-2007 of the American Society of Heating, Refrigeration and Air Conditioning Engineers (ASHRAE) and placed in service before Jan. 1, 2017 |
| Beginning-of-construction date for wind renewable power facilities eligible to claim the electricity production credit or investment credit in lieu of the production credit (secs. 45(d) and 48(a)(5)) | 12/31/2019 | <p>Phase down of the renewable energy production tax credit (PTC) over five years for facilities for which construction has commenced before Jan. 1, 2020</p> <ul style="list-style-type: none"> - in 2015-16, the bill extends the PTC at 100 percent of prior law levels - in 2017, the bill provides 80 percent of prior law levels - in 2018, the bill provides 60 percent of prior law levels - in 2019, the bill provides 40 percent of prior law levels - in 2020, the PTC would expire <p>Phase down of the election to treat wind facilities as energy property under the section 48 investment tax credit (ITC) for facilities for which construction has commenced before Jan. 1, 2020</p> <ul style="list-style-type: none"> - in 2015-16, the bill provides 100 percent of prior law levels - in 2017, the bill provides 80 percent of prior law levels - in 2018, the bill provides 60 percent of prior law levels - in 2019, the bill provides 40 percent of prior law levels - in 2020, the ability to claim the election would expire. |
| Credit for individuals for residential solar property (sec. 25D(g)) | 12/31/2021 | <p>Phase down of the temporary credit for solar residential energy-efficiency property for three additional years through 2019</p> <ul style="list-style-type: none"> - in 2020, the bill provides a 26 percent credit - in 2021, the bill provides a 22 percent credit - in 2022, the credit would expire. |
| Beginning-of-construction date for increased credit for business solar energy property (sec. 48(a)(2)(A)(i)(II)) | 12/31/2021 | <p>Phase down of the 30 percent renewable energy investment tax credit (ITC) over five years for facilities for which construction has commenced before Jan. 1, 2022</p> <ul style="list-style-type: none"> - in 2017-19, the bill provides an extension of the 30 percent ITC - in 2020, the bill provides a 26 percent ITC - in 2021, the bill provides a 22 percent ITC - in 2022, the 30 percent ITC will expire, leaving the 10 percent ITC |

Section 48 Investment Tax Credit

| Renewable Energy Resource | Deadline to Begin Construction | Tax Credit Amount |
|---------------------------|--------------------------------|-------------------|
| Wind | Dec. 31, 2016 | 30% |
| | Dec. 31, 2017 | 24% |
| | Dec. 31, 2018 | 18% |
| | Dec. 31, 2019 | 12% |
| Biomass | Dec. 31, 2016 | 30% |
| Anaerobic digestion | Dec. 31, 2016 | 30% |
| Landfill-to-gas | Dec. 31, 2016 | 30% |
| Hydropower | Dec. 31, 2016 | 30% |
| Geothermal | Dec. 31, 2016 | 30% |

| Renewable Energy Resource | Deadline to Place in Service (PIS) | Tax Credit Amount |
|---------------------------|------------------------------------|-------------------|
| Fuel cells | Dec. 31, 2016 | 30% |
| Small wind | Dec. 31, 2016 | 30% |
| Combined heat and power | Dec. 31, 2016 | 10% |
| Geothermal heat pumps | Dec. 31, 2016 | 10% |
| Microturbines | Dec. 31, 2016 | 10% |

| Renewable Energy Resource | If construction begins after: | And before: | Deadline to PIS | Tax Credit Amount |
|---------------------------|-------------------------------|--------------|-----------------|-------------------|
| Solar | Dec. 31, 2015 | Jan. 1, 2020 | Dec. 31, 2023 | 30% |
| | Dec. 31, 2019 | Jan. 1, 2021 | Dec. 31, 2023 | 26% |
| | Dec. 31, 2020 | Jan. 1, 2022 | Dec. 31, 2023 | 22% |
| | Dec. 31, 2021 | -- | -- | 10% |

Section 45 Production Tax Credit

| Renewable Energy Resource | Deadline to Begin Construction | Tax Credit Amount |
|------------------------------------|--------------------------------|-------------------|
| Wind | Dec. 31, 2016 | 2.3¢/kWh |
| | Dec. 31, 2017 | 1.8¢/kWh |
| | Dec. 31, 2018 | 1.4¢/kWh |
| | Dec. 31, 2019 | 0.9¢/kWh |
| Closed-loop biomass | Dec. 31, 2016 | 2.3¢/kWh |
| Open-loop biomass | Dec. 31, 2016 | 1.2¢/kWh |
| Geothermal energy | Dec. 31, 2016 | 2.3¢/kWh |
| Landfill gas | Dec. 31, 2016 | 1.2¢/kWh |
| Municipal solid waste | Dec. 31, 2016 | 1.2¢/kWh |
| Qualified hydroelectric | Dec. 31, 2016 | 1.2¢/kWh |
| Marine and hydrokinetic (150 KW +) | Dec. 31, 2016 | 1.2¢/kWh |