

IIJA and IRA Funding Opportunities

Issue Area – Clean Energy & Climate Financing

Advanced Manufacturing Production Credit

The Inflation Reduction Act created the advanced manufacturing production credit to incentivize the domestic production of the components and critical minerals needed to produce clean energy technologies.¹

Eligible Applicants

- Domestic manufacturers

Eligible Uses

- Solar photovoltaic (PV) cells;
- On- and offshore wind components;
- Offshore wind vessels;
- Battery components;
- Critical minerals; and
- Inverters.



IRA Section 13502



Tax Code: [26 U.S. Code § 45X](#)



Credit: Varies



Direct Pay? Yes
Transferable? Yes



Expiration Date – phase down 2030-2032, credit permanent for critical minerals



Links –

- [IRS – Inflation Reduction Act of 2022](#)
- [The White House – Clean Energy Tax Provisions in the Inflation Reduction Act](#)

State Legislative Opportunities to Support

- Instruct the utility commission to require a re-evaluation of all IRPs and other long-term utility plans in the context of the new clean and zero-carbon resource tax credits.
- Expand or create in-state manufacturing incentives.

References

¹The White House. n.d. “Clean Energy Tax Credit Provisions in the Inflation Reduction Act.” The White House. <https://www.whitehouse.gov/cleanenergy/clean-energy-tax-provisions/>