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Zero-Emission Nuclear Power Production Credit – 26 U.S. Code § 45U

TAX CREDIT

IRA Statutory Location:

13105

Tax Code Location:

26 U.S. Code § 45U

New or Modified Provision:

New

Eligible Recipients:

Nuclear

Tribal Eligibility:

Yes

Bureau/Office

Funded by:

U.S. Department of Treasury



Description

Tax credit for electricity produced at a qualified nuclear power facility. Existing nuclear power plants at time of enactment that are not eligible for the 45J credit.

Direct Pay Eligibility:

Yes, for tax-exempt organizations; states; political subdivisions; the Tennessee Valley Authority; Indian Tribal governments; Alaska Native Corporations; and rural electricity co-ops.

Transferability:

Yes

Stackability:

Facilities eligible for the 45J advanced nuclear production tax credit are not eligible for the 45U credit. Payments from federal, state, or local zero-emission nuclear subsidies reduce the credit amount.

Energy Community Bonus:

No

Relevant Announcements

<https://www.irs.gov/pub/irs-drop/n-22-49.pdf> 

Related Resources

Additional information is available on the [Resources](#) page.

Key Details

Period of Availability

Available for electricity produced and sold after 12/31/23, in tax years beginning after that date. Not available for tax years beginning after 12/31/32.

Tax Mechanism:


Production tax credit

Base Credit Amount:

0.3 cents/kWh, inflation adjusted after 2024. Credit amount is reduced based on the amount of energy produced and the gross receipts of the nuclear power facility.

Bonus Credit Amount:

5 times the base credit if prevailing wage requirement is met for workers doing alteration or repair at the facility. Initial guidance on the labor provisions is available [here](#).

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