

## How to Beat the Clock on Clean Energy Tax Credits for Businesses

Let's talk about some big changes coming to clean energy tax incentives and what business owners should be thinking about while time is still on their side.

Trump's reconciliation bill, otherwise known as OBBBA, reshaped the tax code, scaling back or ending many clean energy incentives years earlier than expected. Let's walk through what's changing and what it can mean for your business.

### Qualified Commercial Clean Vehicle Credit

First up, the qualified commercial clean vehicle credit. This one is now gone. Previously, businesses could receive up to \$7,500 credit when buying an eligible new, clean vehicle. However, under OBBBA, this credit ends for vehicles purchased after September 30, 2025.

### Alternative Fuel Vehicle Refueling Property Credit

Next, the alternative fuel vehicle refueling property credit. The deadline for this credit is approaching, but there is still time to take advantage of this one. The credit, which can be as large as \$100,000 per qualifying unit, helps offset the cost of EV charging stations or other alternative fuel infrastructure. The credit now ends for property acquired after June 30, 2026.

### Section 179D Energy Efficient Commercial Building Deduction

Then there's the Section 179D deduction for energy efficient commercial buildings, which covers upgrades to your HVAC, interior lighting, or building envelope. To qualify for the base deduction, which ranges from 58 cents to \$1.16 per square foot in 2025, the improvements must reduce energy use in accordance with applicable efficiency standards. A larger deduction of \$2.90 to \$5.81 per square foot can be claimed by businesses that are also in compliance with prevailing wage and apprenticeship standards. This deduction is phased out and will no longer apply for buildings where construction begins after June 30, 2026. The key trigger is the start of construction. So, if you were still in the planning phase, now is the time to move.

### Clean Electricity Investment Credit (Solar & Wind)

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And finally, the clean electricity investment credit. This one supports investments in zero emission power generation or energy storage, with a base credit of 6% or up to 30% if you meet certain wage and apprenticeship rules. For solar panels and wind turbines, the credit deadline was significantly impacted. The credit now ends for facilities placed in service after December 31, 2027, unless construction begins by July 4, 2026. Other technologies like geothermal, nuclear, and standalone storage keep their original timeline through 2032.

These credits and deductions affect how attractive clean energy projects are from an ROI standpoint. If your business was planning to install EV chargers, retrofit facilities, or build energy efficient structures, it's time to revisit those plans. Unless your project meets the new deadlines, you could miss out on significant tax savings.

Here are some steps you should consider taking. Review your upcoming clean energy or facility purchases and projects. Check your timing, especially your start of construction dates. Talk with your tax advisor, every business is different. A quick conversation can help you decide whether accelerating a purchase or shifting project timing makes sense.

If your business is thinking through energy investments and wants help navigating the changes, SVA is here to help you sort through the details and make the most of what's still available.

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