

AMENDMENT TO
RULES COMMITTEE PRINT 117-50
OFFERED BY MR. TIFFANY OF WISCONSIN

Add at the end of title VI the following:

1 **SEC. 606. RESTRICTION ON TAX CREDITS FOR RENEWABLE**
2 **ENERGY PRODUCTION ON AGRICULTURAL**
3 **LAND.**

4 (a) SOLAR PROPERTY.—

5 (1) IN GENERAL.—Section 48 of the Internal
6 Revenue Code of 1986 is amended by adding at the
7 end the following new subsection:

8 “(e) DENIAL OF CREDIT WITH RESPECT TO CER-
9 TAIN SOLAR ENERGY PROPERTY ON AGRICULTURAL
10 LAND.—

11 “(1) IN GENERAL.—Subsection (a) shall not
12 apply to equipment described in subsection
13 (a)(3)(A)(i) that is placed in service by a public util-
14 ity on agricultural land.

15 “(2) DEFINITIONS.—For purposes of this sub-
16 section—

17 “(A) AGRICULTURAL LAND.—The term
18 ‘agricultural land’ has the meaning given the

1 term ‘eligible land’ in section 1240A of the
2 Food Security Act of 1985.

3 “(B) PUBLIC UTILITY.—The term ‘public
4 utility’ has the meaning given the term in sec-
5 tion 136(c)(2).”.

6 (2) CONFORMING AMENDMENT.—Section
7 48(a)(1) of such Code is amended by inserting “sub-
8 section (e) and” after “provided in”.

9 (b) WIND PROPERTY.—Section 45(e)(6) of such Code
10 is amended to read as follows:

11 “(6) DENIAL OF CREDIT WITH RESPECT TO
12 CERTAIN ENERGY PROPERTY ON AGRICULTURAL
13 LAND.—

14 “(A) IN GENERAL.—The credit determined
15 under subsection (a) shall not apply to elec-
16 tricity produced by a solar energy facility or
17 wind facility placed in service after the date of
18 enactment of the Future Agriculture Retention
19 and Management Act of 2022 by a public util-
20 ity on agricultural land.

21 “(B) DEFINITIONS.—For the purposes of
22 this paragraph—

23 “(i) AGRICULTURAL LAND.—The term
24 ‘agricultural land’ has the meaning given

1 the term ‘eligible land’ in section 1240A of
2 the Food Security Act of 1985.

3 “(ii) PUBLIC UTILITY.—The term
4 ‘public utility’ has the meaning given the
5 term in section 136(c)(2).”.

6 (c) EFFECTIVE DATE.—The amendments made by
7 this section shall apply to property placed in service after
8 the date of enactment of this Act.

