

117TH CONGRESS
1ST SESSION

H. R. 3590

To amend the Internal Revenue Code of 1986 to require facilities generating electricity from wind or solar power to obtain local government approval as a condition of eligibility for certain tax credits.

IN THE HOUSE OF REPRESENTATIVES

MAY 28, 2021

Mr. JACOBS of New York introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to require facilities generating electricity from wind or solar power to obtain local government approval as a condition of eligibility for certain tax credits.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Local Control and
5 Community Preservation Act”.

1 **SEC. 2. LOCAL GOVERNMENT APPROVAL OF FACILITIES**
2 **GENERATING ELECTRICITY FROM WIND OR**
3 **SOLAR POWER REQUIRED FOR CERTAIN TAX**
4 **CREDITS.**

5 (a) IN GENERAL.—Section 45(d) of the Internal Rev-
6 enue Code of 1986 is amended by adding at the end the
7 following new paragraph:

8 “(12) APPROVAL OF LOCAL GOVERNMENT RE-
9 QUIRED FOR WIND AND SOLAR FACILITIES.—In the
10 case of any facility which uses wind or solar energy
11 to produce electricity and the construction of which
12 begins after the date of the enactment of this para-
13 graph, such facility shall not be treated as a quali-
14 fied facility unless the construction of such facility
15 is approved (at such time and in such manner as the
16 Secretary may provide) by the local government
17 within the jurisdiction of which such facility is lo-
18 cated.”.

19 (b) APPLICATION TO CERTAIN ENERGY PROP-
20 erty.—Section 48(a) of such Code is amended by adding
21 at the end the following new paragraph:

22 “(8) APPROVAL OF LOCAL GOVERNMENT RE-
23 QUIRED FOR CERTAIN SOLAR FACILITIES.—

24 “(A) IN GENERAL.—In the case of any
25 property which is part of a specified solar facil-
26 ity, such property shall not be treated as energy

1 property unless the construction of such facility
2 is approved (at such time and in such manner
3 as the Secretary may provide) by the local gov-
4 ernment within the jurisdiction of which such
5 facility is located.

6 “(B) SPECIFIED SOLAR FACILITY.—For
7 purposes of this paragraph, the term ‘specified
8 solar facility’ means any facility—

9 “(i) which uses solar energy to gen-
10 erate electricity,

11 “(ii) which has a nameplate capacity
12 rating of at least 20,000 megawatts, and

13 “(iii) construction of which begins
14 after the date of the enactment of this
15 paragraph.”.

16 (c) EFFECTIVE DATE.—The amendments made by
17 this section shall apply to facilities the construction of
18 which begins after the date of the enactment of this Act.

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