[ORGANIZATIONAL LETTERHEAD]

June 4, 2025

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| Honorable Mike Crapo  Chairman  Senate Committee on Finance  219 Dirksen Senate Office Building  Washington, DC 20510 | Honorable Ron Wyden  Ranking Member  Senate Committee on Finance  219 Dirksen Senate Office Building  Washington, D.C. 20510 |

Via email to: [Andrew\_Gleaton@crapo.senate.gov](mailto:Andrew_Gleaton@crapo.senate.gov), [Madison\_Moskowitz@wyden.senate.gov](mailto:Madison_Moskowitz@wyden.senate.gov), [ADD STAFF EMAILS FOR YOUR TWO SENATORS HERE]

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**RE: [Organization Name’s] Support for Tribal Energy Self-Determination and Critical Role of Elective Payment Tax Credits**

Dear Senator Crapo, Senator Wyden, [Add Names of Your State’s Two Senators here], and colleagues,

As the Senate takes up the “Big Beautiful Bill”, HR 1, the [Organization Name]respectfully submits this letter seeking your continuing support for tribal energy sovereignty and self-sufficiency, energy resilience deployment, workforce development and job creation, and economic development opportunities. We join the multitude of entities – including federally recognized Indian tribes, intertribal organizations, Native non-profit organizations, national energy industry associations, rural electric cooperatives, and public power companies – and fellow Senators in supporting the retention of the renewable and clean electricity investment tax credits and elective pay as established in amendments to the tax code under the Inflation Reduction Act (IRA).

[OPTIONAL TEXT TO ADD] The [Organization Name] [2-3 SENTENCES ABOUT HOW YOUR ORGANIZATION CURRENTLY SUPPORTS OR PLANS TO SUPPORT RENEWABLE/CLEAN ENERGY PROJECT IN NATIVE COMMUNITIES]

Indian tribes possess vast energy resources that, if responsibly developed, can contribute to the United States’ energy security, generate substantial benefits for local economies, improve energy reliance and reduce energy costs for tribal and local communities. Further, reliable and cost-effective energy infrastructure for Indian Country is critical to ensuring that people living in Indian Country can readily access affordable health care, education, and economic and job development opportunities, which saves money for the federal treasury in the long run.

Infrastructure investments in Indian Country have long lagged behind other infrastructure investments, in part because states were often the recipients of infrastructure funding, and tax credits, prior to the Inflation Reduction Act, were only available to taxable entities. But, with the IRA, for the first time Indian tribes, tribal housing authorities, tribal utilities, and tribal enterprises are eligible to receive direct payments for tax credits for various energy projects, including solar, wind, geothermal, hydrogen, biomass, battery storage, and microgrids. These tax credits, which under current law can equal between 30% and 70% of the cost of these projects, are now a substantial part of the capital necessary to finance these projects – and importantly reduce the cost barriers to making these types of projects financeable and affordable, including through partnerships with Native CDFIs. This level of financial support reinforces the President’s energy goals of making energy affordable and reliable, and contributing to overall national energy and economic security.

Tribes have come to rely on eligibility for tax credits under the IRA – and to obtain payments from Treasury – in their financial planning and funding for various energy projects in their communities. For example, almost 100 tribes applied for bonus credit allocations for projects located on Indian lands in 2024. This reliance underpins substantial investment by tribes, investors, and lenders in energy generation projects located in Indian Country. Loss of these tax credits could have a massive detrimental financial impact on these projects and the Native communities that stand to directly benefit from them, whether such benefits are jobs, revenues, or other economic opportunities.

As you take up the consideration of the House bill, we ask that you continue the bipartisan practice of supporting Indian tribes and tribal communities generally and tribal energy development efforts specifically. Specifically, we ask that the Senate amend the House bill to include the following changes:

* reinsert a reasonable phase-out period for the clean electricity investment tax credit to start in 2030 and end in 2033;
* remove the requirement to begin construction within 60 days of enactment;
* redefine “material assistance” from a foreign entity of concern to coincide with the domestic content requirements so that if a clean energy project meets domestic content requirements it has a safe harbor from the material assistance prohibition;
* insert a reasonable phase-out period for residential energy, storage, efficiency and electrification tax credits;
* eliminate the provision that rescinds unobligated balances from the DOE Office of Indian Energy or Tribal Energy Loan Guarantee program. Congress just appropriated these funds in March 2025 and it is patently unfair to rescind them now; and
* clarify that despite the repeal and rescission of funding of IRA programs – such as the Greenhouse Gas Reduction fund, the Climate Pollution Reduction Grant and the Environmental and Climate Justice Block Grant – the rescissions should be stayed pending the outcome of litigation related to those programs.

Thank you for your consideration of these requested changes.

Sincerely,

[Organizational Principal’s Name]

[Organizational Principal’s Position Title]

[Organization Name]