



# Taxes on energy storage projects

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Learn how battery storage (BESS) tax credits (48E ITC) have been affected by the One Big Beautiful Bill Act.

To calculate the amount your 48 or 48E project is eligible for, multiply the applicable tax credit percentage by the "tax basis," or the amount spent on an eligible unit of energy property or qualified ...

For larger-scale facilities, off-take strategies may vary depending on the type of power purchaser (e.g., regulated utilities and merchant energy providers). The varying scale and usage of renewable energy ...

The Inflation Reduction Act (IRA) of 2022 allowed energy storage systems to qualify for Investment Tax Credit (ITC) for energy storage technologies. This change has opened the door to a large pipeline of ...

Unlike solar and wind, which had their construction cutoff dates moved up, BESS projects will remain eligible for the investment tax credit (ITC) and production tax credit (PTC) under sections ...

The energy storage industry has continued to progress over the course of 2024 and into 2025, buoyed in significant part by the federal income tax benefits in the form of tax credits enacted ...

Within the realm of possible outcomes, securing the investment tax credit (ITC) through the 2030s was an incredible decision for the future of energy storage and the broader energy transition.

The tax rate for energy storage benefits can vary significantly depending on various factors, including the jurisdiction, type of energy storage system employed, and the specific ...

In this installment of Andersen's Sodium Podium, the authors discuss the differing property tax and sales tax considerations regarding battery energy storage systems and examine the ...

The Final Regulations answered taxpayer questions on the eligibility requirements for biogas and standalone energy storage. The Final Regulations also modify the prevailing wage and ...

