

119TH CONGRESS
1ST SESSION

H. R. 1080

To amend the Internal Revenue Code of 1986 to exclude property and facilities located on prime farmland from certain credits relating to renewable energy production and investment.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 6, 2025

Mrs. MILLER of Illinois 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 exclude property and facilities located on prime farmland from certain credits relating to renewable energy production and investment.

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 “No Solar Panels on
5 Fertile Farmland Act of 2025”.

1 **SEC. 2. EXCLUSION OF PROPERTY PLACED IN SERVICE ON**
2 **PRIME FARMLAND FROM RESIDENTIAL**
3 **CLEAN ENERGY CREDIT.**

4 (a) IN GENERAL.—Section 25D(e) of the Internal
5 Revenue Code of 1986 is amended by adding at the end
6 the following new paragraph:

7 “(9) EXCLUSION OF PRIME FARMLAND.—

8 “(A) IN GENERAL.—Expenditures which
9 are properly allocable to property placed in
10 service on prime farmland shall not be taken
11 into account for purposes of this section.

12 “(B) PRIME FARMLAND DEFINED.—For
13 purposes of this paragraph, the term ‘prime
14 farmland’ means land determined by the Sec-
15 retary of Agriculture to be prime farmland
16 within the meaning of part 657.5 of title 7,
17 Code of Federal Regulations.”.

18 (b) EFFECTIVE DATE.—The amendment made by
19 this section shall apply to property placed in service after
20 the date of the enactment of this section.

21 **SEC. 3. EXCLUSION OF FACILITIES LOCATED ON PRIME**
22 **FARMLAND FROM RENEWABLE ELECTRICITY**
23 **PRODUCTION CREDIT.**

24 (a) IN GENERAL.—Section 45(e) of the Internal Rev-
25 enue Code of 1986 is amended by adding at the end the
26 following new paragraph:

1 “(14) PRIME FARMLAND EXCLUDED.—The
 2 term ‘qualified facility’ shall not include any facility
 3 located on prime farmland (as defined in section
 4 25D(e)(9)).”.

5 (b) EFFECTIVE DATE.—The amendment made by
 6 this section shall apply to facilities placed in service after
 7 the date of the enactment of this section.

8 **SEC. 4. EXCLUSION OF PROPERTY PLACED IN SERVICE ON**
 9 **PRIME FARMLAND FROM ENERGY CREDIT.**

10 (a) IN GENERAL.—Section 48(a)(3) of the Internal
 11 Revenue Code of 1986 is amended by inserting “or any
 12 property located on prime farmland (as defined in section
 13 25D(e)(9))” after “any prior taxable year”.

14 (b) EFFECTIVE DATE.—The amendment made by
 15 this section shall apply to property placed in service after
 16 the date of the enactment of this section.

17 **SEC. 5. EXCLUSION OF PROPERTY PLACED IN SERVICE ON**
 18 **PRIME FARMLAND FROM CLEAN ELEC-**
 19 **TRICITY INVESTMENT CREDIT.**

20 (a) IN GENERAL.—Section 48E(d) of the Internal
 21 Revenue Code of 1986 is amended by adding at the end
 22 the following new paragraph:

23 “(6) EXCLUSION OF PRIME FARMLAND.—Ex-
 24 penditures which are properly allocable to property
 25 placed in service on prime farmland (as defined in

1 section 25D(e)(9)) shall not be taken into account
 2 for purposes of this section.”.

3 (b) EFFECTIVE DATE.—The amendment made by
 4 this section shall apply to qualified investments with re-
 5 spect to any qualified facility or energy storage technology
 6 the construction of which begins after the date of the en-
 7 actment of this section.

8 **SEC. 6. EXCLUSION OF FACILITIES LOCATED ON PRIME**
 9 **FARMLAND FROM CLEAN ELECTRICITY PRO-**
 10 **DUCTION CREDIT.**

11 (a) IN GENERAL.—Section 45Y(b)(1) of the Internal
 12 Revenue Code of 1986 is amended by adding at the end
 13 the following new subparagraph:

14 “(E) PRIME FARMLAND EXCLUDED.—The
 15 term ‘qualified facility’ shall not include any fa-
 16 cility located on prime farmland (as defined in
 17 section 25D(e)(9)).”.

18 (b) EFFECTIVE DATE.—The amendment made by
 19 this section shall apply to facilities placed in service after
 20 the date of the enactment of this section.

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