



**EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE OF MANAGEMENT AND BUDGET
WASHINGTON, D.C. 20503**

March 25, 2026
(Senate)

STATEMENT OF ADMINISTRATION POLICY

S.J. Res. 107 - Joint Resolution Providing for Congressional Disapproval of the Rule Submitted by the Internal Revenue Service Relating to “Beginning of Construction Requirements for Purposes of the Termination of Clean Electricity Production Credits and Clean Electricity Investment Credits for Applicable Wind and Solar Facilities”

(Sen. Cortez Masto, D-NV, and four cosponsors)

The Administration strongly opposes passage of S.J. Res. 107, which would disapprove a rule submitted by the Internal Revenue Service (IRS) relating to “Beginning of Construction Requirements for Purposes of the Termination of Clean Electricity Production Credits and Clean Electricity Investment Credits for Applicable Wind and Solar Facilities” (IRS Notice 2025–42). This Notice effectuates a statutory shift to substance over form in focusing on demonstrable construction progress and prevents circumvention of the policy goals promoted in President Trump’s Working Families Tax Cuts Act.

Further, this Notice implements the statute’s position on Beginning of Construction and promotes the President’s direction in Executive Order 14315, *Ending Market Distorting Subsidies for Unreliable, Foreign-Controlled Energy Sources*, by ending the costly practice of having taxpayers foot the bill for so-called “green” energy projects that have not even begun construction. The statute closed loopholes that allowed wind and solar projects to capture generous tax credits without real, on-the-ground progress. The Notice implemented those changes and delivers on the President’s promise to put an end to the “green new scam” by eliminating market-distorting subsidies and protecting American taxpayers, while ensuring our energy policy favors reliable, domestically produced power.

For these reasons, if S.J. Res. 107 were presented to the President, his advisors would recommend that he veto it.

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