

Local Union Plan for Republican Pressure on GOP Tax Bill **Energy Tax Credits and the Inflation Reduction Act (IRA)**

Pending Priorities

- **Preserve labor provisions in the Inflation Reduction Act:**
Protect prevailing wage and apprenticeship requirements across all credits, including the PTC, ITC, 45V, and nuclear energy credits, ensuring fair pay and workforce development for union jobs.
- **Strengthen oversight and compliance for 45V:**
Enforce prevailing wage and apprenticeship standards for all hydrogen production projects. Ensure developers meet emissions goals and apply 45V equitably across all eligible hydrogen technologies (e.g., blue, green, and advanced methods).
- **Level playing field for 45U:**
Establish a presumption of compliance with prevailing wage requirements for nuclear projects covered by a collective bargaining agreement or a project labor agreement (PLA).
- **Support tax credits for nuclear energy projects:**
Advocate for tax incentives that support advanced nuclear energy projects that create long-term, high-quality jobs for IBEW members in maintaining and upgrading these facilities.
- **Expand training opportunities:**
Tie tax credits to expanded workforce training programs to prepare IBEW members for hydrogen, nuclear, and other emerging energy technologies.
- **Promote equity across energy sectors:**
Ensure tax credit incentives and labor standards are applied equitably to all energy technologies to create union jobs across a broad range of industries.
- **Ensure accountability across all tax credits:**
Demand strict compliance with labor and environmental standards to maximize the benefits of tax credits for workers and communities while preventing misuse by developers.

Talking Points for Advocacy

- **“Labor protections in the IRA ensure the energy industries of the future are built with good-paying, long term jobs.**
The prevailing wage and apprenticeship requirements tied to IRA tax credits ensure economic growth reaches workers by preventing wage suppression in newer industries.

- **“Tax incentives only work when there is accountability.”**
Labor standards on tax credits create union jobs across energy sectors while meeting environmental goals, but only if applied broadly to all new technologies and strictly enforced.
- **“Nuclear energy creates long-term jobs that place union workers at the forefront of this vital new industry.”**
*Tax incentives for advanced nuclear energy like **45U** ensure union workers are central to maintaining and upgrading this vital infrastructure.*
- **“Hydrogen energy in all its forms is necessary for the energy future.”**
*The **45V** credit should support hydrogen production using diverse methods, including all advanced technologies.*
- **“Tying tax credits to training programs ensures a reliable, well-trained, and well-paid workforce for emerging industries.”**
Incentivizing workforce training helps prepare IBEW members for energy jobs of the future.