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Law360 Quotes Locke Lord's Ben Cowan on U.S. Department of Treasury's Eligibility Guidance on Clean Energy Tax Benefits

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Chair of Locke Lord's Renewable Energy Section and Houston Environmental Partner [Ben Cowan](#) was quoted by Law360 on the gaps in the recent U.S. Department of Treasury guidance on the Inflation Reduction Act's bonus tax credit for projects located in "energy communities," and specifically how the energy communities provisions apply to certain brownfields properties.

"For starters, while federally designated brownfields and brownfield programs are pretty clearly defined, state and tribal brownfield programs can vary in design and function," said Cowan. "The guidance doesn't provide clarity about which state programs will be acceptable when it comes to ensuring a project will satisfy the safe harbor to maintain the energy communities bonus eligibility." While the guidance includes a list of qualifying state brownfields programs, that doesn't always resolve the issue. "In many cases, many of these sites have not yet been enrolled in a brownfield program," Cowan said. "That may be part of the development process."

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