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Renewable Energy and Energy Efficiency Incentives: A Summary of Federal Programs

Lynn J. Cunningham

Information Research Specialist

Beth Cook

Information Research Specialist

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Summary

Energy is crucial to the operation of a modern industrial and services economy. Recently, there have been growing concerns about the availability and cost of energy and about environmental impacts of fossil energy use. Those concerns have rekindled interest in energy efficiency, energy conservation, and the development and commercialization of renewable energy technologies.

Many of the existing energy efficiency and renewable energy programs have authorizations tracing back to the 1970s. Many of the programs have been reauthorized and redesigned repeatedly to meet changing economic factors. The programs apply broadly to sectors ranging from industry to academia, and from state and local governments to rural communities.

Since 2005, Congress has enacted several major energy laws: the Energy Policy Act of 2005 (EPACT 2005; P.L. 109-58); the Energy Independence and Security Act of 2007 (EISA; P.L. 110-140); the Energy Improvement and Extension Act (EIEA), enacted as Division B of the Emergency Economic Stabilization Act (EESA; P.L. 110-343); and the American Recovery and Reinvestment Act (ARRA; P.L. 111-5). Each of those laws established, expanded, or modified energy efficiency and renewable energy research, development, demonstration, and deployment (RDD&D) programs. The Department of Energy (DOE) operates the greatest number of efficiency and renewable energy incentive programs. The Department of the Treasury and the Department of Agriculture (USDA) operate several programs. A few programs can also be found among the Departments of Interior (DOI), Labor (DOL), Housing and Urban Development (HUD), and Veterans Affairs (VA), and the Small Business Administration (SBA).

This report describes federal programs that provide grants, loans, loan guarantees, and other direct or indirect incentives for energy efficiency, energy conservation, and renewable energy. For each program, the report provides the administering agency, authorizing statute(s), annual funding, and the program expiration date. The appendixes provide summary information in a tabular format and also list recently expired programs.

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Introduction

The United States has an abundance of natural resources. For much of the nation's history, energy was not a concern as commerce and industry needs could be met by domestic supplies. However, industrialization and population growth, and the continuing development of a consumer-oriented society, soon led to the necessity of obtaining foreign sources of energy to supplement the demands of a growing economy.

Recognition of the implications of dependence on foreign sources of energy, coupled with concerns over the volatility of prices driven by fluctuations in supply spurred by world events, have led to efforts to increase U.S. energy independence and reduce domestic consumption. The result has been the emergence of a number of programs focused on energy efficiency and conservation of domestic resources and on research programs that target the development of renewable sources of energy. Many of these programs have roots going back almost 40 years and have been redesigned many times over that period.

Many of the current programs have been reauthorized and redesigned periodically to meet changing economic conditions and national interests. The programs apply broadly to sectors ranging from industry to academia, and from state and local governments to rural communities. Each program has been designed to meet current needs as well as future anticipated challenges.

Since 2005, Congress has enacted several major energy laws: the Energy Policy Act of 2005 (EPACT 2005; P.L. 109-58); the Energy Independence and Security Act of 2007 (EISA; P.L. 110-140); the Energy Improvement and Extension Act (EIEA), enacted as Division B of the Emergency Economic Stabilization Act (EESA; P.L. 110-343); and the American Recovery and Reinvestment Act (ARRA; P.L. 111-5). Each of those laws established, expanded, or modified energy efficiency and renewable energy research, development, demonstration, and deployment (RDD&D) programs. The Department of Energy (DOE) operates the greatest number of efficiency and renewable energy incentive programs. The Department of the Treasury and the Department of Agriculture (USDA) operate several programs. A few programs can also be found among the Departments of Interior (DOI), Labor (DOL), Housing and Urban Development (HUD), and Veterans Affairs (VA), and the Small Business Administration (SBA).

This report outlines current federal programs and provisions providing grants, loans, loan guarantees, and other direct or indirect incentives for energy efficiency, energy conservation, and renewable energy RDD&D. The programs are grouped by administering agency with references to applicable federal agency websites. Incentives are summarized and indexed in the appendixes.

Most program descriptions were compiled from authorizing statutes, the U.S. Code, and Administration budget request documents. Other program descriptions and some funding information were compiled from The Database of State Incentives for Renewables and Efficiency (DSIRE), the *Catalog of Federal Domestic Assistance* (CFDA), and the Energy Star website. Most budgetary figures were compiled from executive agency budget justifications and congressional committee reports. For more information on agriculture-related grant programs, please see CRS Report R43416, *Energy Provisions in the 2014 Farm Bill (P.L. 113-79)*, by Mark A. McMinimy. For more information on programs supporting the development and deployment of alternatives to conventional fuels and engines in transportation, please also see CRS Report

R42566, *Alternative Fuel and Advanced Vehicle Technology Incentives: A Summary of Federal Programs*, by Lynn J. Cunningham et al.

I. Department of Energy Office of Energy Efficiency and Renewable Energy

Renewable Energy

Biomass

1. Bioenergy Technologies Program (formerly the Biomass and Biorefinery Systems R&D Program)

Administered by	Office of Energy Efficiency and Renewable Energy (EERE)
Authority	Federal Nonnuclear Energy Research and Development Act of 1974 (P.L. 93-577) Energy Policy and Conservation Act of 1975 (EPCA; P.L. 94-163) Energy Conservation and Production Act of 1976 (ECPA; P.L. 94-385) Department of Energy Organization Act of 1977 (P.L. 95-91) Energy Tax Act (P.L. 95-618) National Energy Conservation Policy Act of 1978 (NECPA; P.L. 95-619) Powerplant and Industrial Fuel Use Act of 1978 (P.L. 95-620) Energy Security Act of 1980 (P.L. 96-294) National Appliance Energy Conservation Act of 1987 (P.L. 100-12) Federal Energy Management Improvement Act of 1988 (P.L. 100-615) Renewable Energy and Energy Efficiency Technology Competitiveness Act of 1989 (P.L. 101-218) Clean Air Act Amendments of 1990 (P.L. 101-549) Solar, Wind, Waste, and Geothermal Power Production Incentives Act of 1990 (P.L. 101-575) Energy Policy Act of 1992 (EPACT; P.L. 102-486) Biomass Research and Development Act of 2000 (Title III of Agricultural Risk Protection Act of 2000; P.L. 106-224) Farm Security and Rural Investment Act of 2002 (P.L. 107-171) Healthy Forest Restoration Act of 2003 (P.L. 108-148) Energy Policy Act of 2005 (EPACT 2005; P.L. 109-58) Energy Independence and Security Act of 2007 (EISA; P.L. 110-140) The Food, Conservation, and Energy Act of 2008 (P.L. 110-234) American Recovery and Reinvestment Act of 2009 (ARRA; P.L. 111-5)
Annual Funding	\$89.8 million for FY2006 \$196.3 million for FY2007 \$195.6 million for FY2008 \$214 million for FY2009 An additional \$777 million in FY2009 from ARRA \$220 million for FY2010 \$180 million for FY2011

	\$195 million for FY2012
	\$185.2 million for FY2013
	\$182.3 million for FY2014
	\$225 million for FY2015
	\$246 million requested for FY2016
Scheduled Termination	None
Description	This program works with industrial partners, national laboratories, universities, and other stakeholders to develop the technologies and systems needed to cost-effectively transform the nation's renewable and abundant domestic biomass resources into clean, affordable, and sustainable biofuels, bioproducts, and biopower. In recent years, the program has been primarily geared toward development and deployment of ethanol from non-food feedstocks, but is now expanding its scope to additional alternative fuels, such as bio-butanol, green gasoline, jet fuel, and diesel.
Qualified Applicant(s)	Colleges and universities; profit organizations
Qualified Technologies	Biomass
For More Information	See CRS Report R42566, <i>Alternative Fuel and Advanced Vehicle Technology Incentives: A Summary of Federal Programs</i> , by Lynn J. Cunningham et al.; DOE's Bioenergy Technologies Program overview; DOE's Bioenergy Technologies Office – Financial Opportunities online resource; and program number 81.087 at the <i>Catalog of Federal Domestic Assistance (CFDA)</i> website

2. Regional Biomass Energy Grant Programs

Administered by	Bioenergy Technologies Office, EERE
Authority	Department of Energy Organization Act of 1977 (P.L. 95-91) Energy and Water Development Appropriations Act for FY1987 (P.L. 99-591)
Annual Funding	\$395,000 for FY2007 \$75,131 for FY2008 \$25,705 for FY2009 \$4.8 million for FY2010 \$0 for FY2011-FY2014 FY2015 data is currently unavailable; the FY2015 budget request does not provide details on this program.
Scheduled Termination	None
Description	This program provides assistance to increase America's use of fuels, chemicals, materials, and power made from domestic biomass on a sustainable basis. Assistance may be used to develop and transfer any of several biomass energy technologies to the scientific and industrial communities. For regional programs, such technologies will be appropriate for the needs and resources of particular regions of the United States.
Qualified Applicant(s)	State and local governments; colleges and universities; profit organizations; nonprofit organizations
Qualified Technologies	Biomass
For More Information	See program number 81.079 at the CFDA website

Geothermal

3. Geothermal Technologies Program (GTP)

Administered by	EERE
Authority	Geothermal Energy Research, Development, and Demonstration Act (P.L. 93-410) Department of Energy Organization Act (P.L. 95-91) Energy Tax Act of 1978 (P.L. 95-618) Energy Security Act of 1980 (P.L. 96-294) Renewable Energy and Energy Efficiency Technology Competitiveness Act of 1989 (P.L. 101-218) Solar, Wind, Waste, and Geothermal Power Production Incentives Act of 1990 (P.L. 101-575) Energy Policy Act of 1992 (EPACT; P.L. 102-486) Energy Policy Act of 2005 (EPACT 2005; P.L. 109-58) Energy Independence and Security Act of 2007 (EISA; P.L. 110-140) American Recovery and Reinvestment Act of 2009 (ARRA; P.L. 111-5)
Annual Funding	\$68.2 million for FY2006 \$5 million for FY2007 \$19.3 million for FY2008 \$43.3 million for FY2009 An additional \$393 million appropriated in FY2009 from ARRA \$44 million for FY2010 \$37 million for FY2011 \$37 million for FY2012 \$35 million for FY2013 \$44.8 million for FY2014 \$55 million requested for FY2015 \$96 million requested for FY2016
Scheduled Termination	None
Description	This program partners the federal government with industry, academia, and research facilities to further the development of geothermal energy technologies. Competitive solicitations issued as Funding Opportunity Announcements (FOAs) are the principal mechanism used by the GTP to contract for cost-shared research, development, and demonstration projects.
Qualified Applicant(s)	Profit organizations; colleges and universities
Qualified Technologies	Geothermal
For More Information	See EERE's Geothermal Technologies Program website; and program number 81.087 at the CFDA website

Hydrogen and Fuel Cells

4. Hydrogen & Fuel Cell Technologies Program

Administered by	EERE
Authority	Federal Energy Administration Act of 1974 (P.L. 93-275) Federal Nonnuclear Energy Research and Development Act of 1974 (P.L. 93-577) Energy Policy and Conservation Act of 1975 (EPCA; P.L. 94-163) Electric and Hybrid Vehicle Research, Development and Demonstration Act (P.L. 94-

	413)
	Department of Energy Organization Act of 1977 (P.L. 95-91)
	Automotive Propulsion Research and Development Act of 1978 (Title III of Department of Energy Act of 1978-Civilian Applications; P.L. 95-238)
	Methane Transportation Research, Development, and Demonstration Act of 1980 (P.L. 96-512)
	Energy Security Act of 1980 (P.L. 96-294)
	Alternative Motor Fuels Act of 1988 (P.L. 100-494)
	Spark M. Matsunaga Hydrogen Research, Development, and Demonstration Act of 1990 (P.L. 101-566)
	Energy Policy Act of 1992 (EPACT; P.L. 102-486)
	Hydrogen Future Act of 1996 (P.L. 104-271)
	Energy Policy Act of 2005 (EPACT 2005; P.L. 109-58)
	Energy Independence and Security Act of 2007 (EISA; P.L. 110-140)
	American Recovery and Reinvestment Act of 2009 (ARRA; P.L. 111-5)
Annual Funding	\$153.4 million for FY2006
	\$190 million for FY2007
	\$206.2 million for FY2008
	\$164.6 million for FY2009
	An additional \$43 million appropriated in FY2009 from ARRA
	\$174 million for FY2010
	\$95.8 million for FY2011
	\$101.3 million for FY2012
	\$95.8 million for FY2013
	\$89.5 million for FY2014
	\$97 million for FY2015
	\$103 million requested for FY2016
Scheduled Termination	None
Description	This program partners with industry, academia, and national laboratories and works in close coordination with Vehicle Technologies and other programs at DOE to overcome technical barriers through R&D of hydrogen production, delivery, and storage technologies; overcome technical barriers to fuel cell technologies for transportation, distributed stationary power, and portable power applications; address safety issues and facilitate the development of model codes and standards; validate and demonstrate hydrogen and fuel cells in real-world conditions; and educate key stakeholders whose acceptance of these technologies will determine their success in the marketplace.
Qualified Applicant(s)	Federal government; national laboratories; colleges and universities; and profit organizations
Qualified Technologies	Hydrogen and fuel cells
For More Information	See EERE's Hydrogen and Fuel Cell Technologies website; and program number 81.087 at the CFDA website

Solar

5. Solar Energy Technologies Program (SETP)

Administered by	EERE
Authority	Energy Policy and Conservation Act of 1975 (EPCA; P.L. 94-163) Energy Conservation and Production Act of 1976 (ECPA; P.L. 94-385)

	Department of Energy Organization Act of 1977 (P.L. 95-91)
	Solar Photovoltaic Energy Research, Development and Demonstration Act of 1984 (P.L. 95-590)
	National Energy Conservation Policy Act of 1978 (NECPA; P.L. 95-619)
	Energy Security Act of 1980 (P.L. 96-294)
	Renewable Energy and Energy Efficiency Technology Competitiveness Act of 1989 (P.L. 101-218)
	Solar, Wind, Waste, and Geothermal Power Production Incentives Act of 1990 (P.L. 101-575)
	Solar, Wind, Waste, and Geothermal Power Production Incentives Technical Amendments Act of 1991 (P.L. 102-46)
	Energy Policy Act of 1992 (EPACT; P.L. 102-486)
	Energy Policy Act of 2005 (EPACT 2005; P.L. 109-58)
	Energy Independence and Security Act of 2007 (EISA; P.L. 110-140)
	American Recovery and Reinvestment Act of 2009 (ARRA; P.L. 111-5)
Annual Funding	\$81.8 million for FY2006
	\$157 million for FY2007
	\$166.3 million for FY2008
	\$172.4 million for FY2009
	An additional \$116 million appropriated in FY2009 from ARRA
	\$247 million for FY2010
	\$259.6 million for FY2011
	\$284.7 million for FY2012
	\$269.1 million for FY2013
	\$254.3 million for FY2014
	\$233 million for FY2015
	\$336.7 million requested for FY2016
Scheduled Termination	None
Description	SETP partners with industry, national laboratories, and universities to develop and bring reliable and affordable solar energy technologies to the marketplace. This program finances R&D in four major subprograms: Photovoltaics (PV); Concentrating Solar Power (CSP); Systems Integration for Solar Technologies; and Market Transformation for Solar Technologies.
Qualified Applicant(s)	Industry; national laboratories; colleges and universities
Qualified Technologies	Solar
For More Information	See EERE's Solar Energy Technologies Program website; and program number 81.087 at the CFDA website

Water Power

6. Water Power Program (formerly Wind and Hydropower Technologies Program)

Administered by	EERE
Authority	Energy Policy and Conservation Act of 1975 (EPCA; P.L. 94-163)
	Renewable Energy and Energy Efficiency Technology Competitiveness Act of 1989 (P.L. 101-218)
	Solar, Wind, Waste, and Geothermal Power Production Incentives Act of 1990 (P.L. 101-575)
	Energy Policy Act of 1992 (EPACT; P.L. 102-486)

	Energy Policy Act of 2005 (EPACT 2005; P.L. 109-58)
	Energy Independence and Security Act of 2007 (EISA; P.L. 110-140)
	American Recovery and Reinvestment Act of 2009 (ARRA; P.L. 111-5)
Annual Funding	\$495,000 for FY2006 \$0 for FY2007 \$9.7 million for FY2008 \$39.1 million for FY2009 An additional \$31.7 million appropriated in FY2009 from ARRA \$50 million for FY2010 \$29.2 million for FY2011 \$58.1 million for FY2012 \$54.7 million for FY2013 \$57.8 million for FY2014 \$61 million for FY2015 \$67 million requested for FY2016
Scheduled Termination	None
Description	This program partners with the national laboratories, industry, universities, and other federal agencies to promote the development and deployment of technologies capable of generating environmentally sustainable and cost-effective electricity from the nation's water resources (both conventional and marine and hydrokinetic technologies).
Qualified Applicant(s)	Federal, state, local, and tribal governments; national laboratories; industry; small businesses; colleges and universities
Qualified Technologies	Hydroelectric; hydrokinetic energy; wave energy; tidal energy; ocean thermal energy conversion
For More Information	See EERE's Water Power Program; or program number 81.087 at the CFDA website

Wind Energy Program

7. Wind Energy Program (formerly Wind and Hydropower Technologies Program)

Administered by	EERE
Authority	Energy Policy and Conservation Act of 1975 (EPCA; P.L. 94-163) Renewable Energy and Energy Efficiency Technology Competitiveness Act of 1989 (P.L. 101-218) Solar, Wind, Waste, and Geothermal Power Production Incentives Act of 1990 (P.L. 101-575) Energy Policy Act of 1992 (EPACT; P.L. 102-486) Energy Policy Act of 2005 (EPACT 2005; P.L. 109-58) Energy Independence and Security Act of 2007 (EISA; P.L. 110-140) American Recovery and Reinvestment Act of 2009 (ARRA; P.L. 111-5)
Annual Funding	\$38.3 million for FY2006 \$48.7 million for FY2007 \$49 million for FY2008 \$54.4 million for FY2009 An additional \$106.9 million appropriated in FY2009 from ARRA \$80 million for FY2010 \$78.8 million for FY2011

	\$91.8 million for FY2012
	\$86.1 million for FY2013
	\$87 million for FY2014
	\$107 million for FY2015
	\$145 million requested for FY2016
Scheduled Termination	None
Description	This program partners with federal, state, and other stakeholder groups to conduct research and development activities through competitively selected, cost-shared research and development projects with industry to improve the performance, lower the costs, and accelerate the deployment of wind energy technologies.
Qualified Applicant(s)	Federal, state, local, and tribal governments; national laboratories; industry; small businesses; colleges and universities
Qualified Technologies	Wind
For More Information	See EERE's Wind Energy Program website; and program number 81.087 at the CFDA website

Energy Efficiency

Buildings

8. Building Technologies Program

Administered by	EERE
Authority	Energy Policy and Conservation Act of 1975 (EPCA; P.L. 94-163) Energy Conservation and Production Act of 1976 (ECPA; P.L. 94-385) Department of Energy Organization Act of 1977 (P.L. 95-91) Energy Tax Act of 1978 (P.L. 95-618) National Energy Conservation Policy Act of 1978 (NECPA; P.L. 95-619) Power Plant and Industrial Fuel Use Act of 1978 (P.L. 95-620) Energy Security Act (P.L. 96-294) National Appliance Energy Conservation Act of 1987 (P.L. 100-12) National Appliance Energy Conservation Amendments of 1988 (P.L. 100-357) Federal Energy Management Improvement Act of 1988 (P.L. 100-615) Energy Policy Act of 1992 (EPACT; P.L. 102-486) Energy Policy Act of 2005 (EPACT 2005; P.L. 109-58) Energy Independence and Security Act of 2007 (EISA; P.L. 110-140) American Recovery and Reinvestment Act of 2009 (ARRA; P.L. 111-5)
Annual Funding	\$68.2 million for FY2006 \$103 million for FY2007 \$107.4 million for FY2008 \$138.1 million for FY2009 An additional \$319.2 million appropriated in FY2009 from ARRA \$222 million for FY2010 \$207.3 million for FY2011 \$214.7 million for FY2012 \$204.6 million for FY2013

	\$173.6 million for FY2014
	\$172 million for FY2015
	\$264 million requested for FY2016
Scheduled Termination	None
Description	In partnership with the private sector, state and local governments, national laboratories, and universities, the Building Technologies Program works to improve the efficiency of buildings and the equipment, components, and systems within them. The program supports research and development (R&D) activities and provides tools, guidelines, training, and access to technical and financial resources.
Qualified Applicant(s)	State and local governments; universities; national laboratories
Qualified Technologies	Energy-efficient innovations for building envelopes, equipment, lighting, daylighting, and windows; passive solar; photovoltaics; fuel cells; advanced sensors and controls; and combined heating, cooling, and power systems
For More Information	See EERE's Building Technologies Program website

9. Weatherization Assistance Program (WAP)

Administered by	EERE
Authority	Energy Supply and Production Act of 1976 (ECPA; P.L. 94-385) National Energy Conservation Policy Act of 1978 (NECPA; P.L. 95-619) Energy Security Act of 1980 (P.L. 96-294) Energy Policy Act of 1992 (EPACT; P.L. 102-486) Energy Policy Act of 2005 (EPACT 2005; P.L. 109-58) Energy Independence and Security Act of 2007 (EISA; P.L. 110-140) American Recovery and Reinvestment Act of 2009 (ARRA; P.L. 111-5)
Annual Funding	\$227.2 million for FY2008 \$450 million for FY2009 An additional \$5 billion appropriated in FY2009 from ARRA \$270 million for FY2010 \$171 million for FY2011 \$68 million for FY2012 \$131.7 million for FY2013 \$173.9 million for FY2014 \$193 million for FY2015 \$228.4 million requested for FY2016
Scheduled Termination	None
Description	This program reduces energy costs for low-income households by increasing the energy efficiency of their homes while ensuring their health and safety. DOE provides funding and technical guidance to states, which manage the day-to-day details of the program. Low-income families receive services from a network of more than 900 local weatherization service providers who install energy efficiency measures in the homes of qualifying homeowners free of charge.
Qualified Applicant(s)	State and tribal governments, including U.S. territories
Qualified Technologies	Weatherization technologies include a wide range of energy efficiency measures for retrofitting homes and apartment buildings. Weatherization service providers choose the best package of efficiency measures for each home based on an energy audit of the home. Typical measures may include installing insulation, sealing ducts, tuning and repairing heating and cooling systems, and if indicated, replacement of the same; mitigating air infiltration; and reducing electric base load consumption.
For More Information	See EERE's Weatherization Assistance Program website; and program number 81.042 at the CFDA website

Industrial

10. Advanced Manufacturing Office (AMO, formerly the Industrial Technologies Program - ITP)

Administered by	EERE
Authority	Energy Policy and Conservation Act of 1975 (EPCA; P.L. 94-163) Energy Conservation and Production Act of 1976 (ECPA; P.L. 94-385) Department of Energy Organization Act of 1977 (P.L. 95-91) National Energy Conservation Policy Act of 1978 (NECPA; P.L. 95-619) Powerplant and Industrial Fuel Use Act of 1978 (P.L. 95-620) Energy Security Act of 1980 (P.L. 96-294) Renewable Energy and Energy Efficiency Technology Competitiveness Act of 1989 (P.L. 101-218) Energy Policy Act of 1992 (EPACT; P.L. 102-486) Energy Policy Act of 2005 (EPACT 2005; P.L. 109-58) Energy Independence and Security Act of 2007 (EISA; P.L. 110-140) American Recovery and Reinvestment Act of 2009 (ARRA; P.L. 111-5)
Annual Funding	\$55.9 million for FY2006 \$55.8 million for FY2007 \$63.2 million for FY2008 \$88.2 million for FY2009 An additional \$261.5 million appropriated in FY2009 from ARRA \$96 million for FY2010 \$105.9 million for FY2011 \$112.7 million for FY2012 \$114.3 million for FY2013 \$175.4 million for FY2014 \$200 million for FY2015 \$404 million requested for FY2016
Scheduled Termination	None
Description	AMO works with industry to improve industrial energy efficiency and environmental performance while increasing productivity by conducting R&D on new energy efficient technologies; supporting commercialization of emerging technologies; providing plants with access to proven technologies, energy assessments, software tools, and other resources; and promoting energy and carbon management in industry.
Qualified Applicant(s)	Industrial organizations
Qualified Technologies	Crosscutting technologies that improve the efficiency of technologies that are common to many industrial processes and can benefit multiple industries. Crosscutting technology R&D areas include combustion; distributed energy; energy intensity processes; fuel and feedstock liability; industrial materials for the future; nanomanufacturing; and sensors and automation.
For More Information	See EERE's Advanced Manufacturing Office website

11. Inventions and Innovations Program

Administered by	EERE
Authority	Federal Nonnuclear Energy Research and Development Policy Act (P.L. 93-577)
Annual Funding	\$2.8 million for FY2007 \$145,000 for FY2008

	\$1.8 million for FY2009
	\$3 million for FY2010
	\$0 for FY2011
	\$940,000 for FY2012
	\$1 million for FY2013
	\$0 for FY2014
	FY2015 data is currently unavailable; the FY2015 budget request does not provide details on this program.
Scheduled Termination	None
Description	This program provides financial and technical assistance for research and development of innovative, energy-saving ideas and inventions with future commercial market potential. Inventions and Innovations support energy efficiency and renewable energy technology development in focus areas that align with Office of Energy Efficiency and Renewable Energy programs.
Qualified Applicant(s)	Individuals; small businesses
Qualified Technologies	Specific energy efficiency and renewable energy technologies not listed
For More Information	See program number 81.036 at the CFDA website. The U.S. Department of Energy's Inventions & Innovations website has been retired. To access information on financial opportunities and current solicitations, visit the Advanced Manufacturing Office's (formerly the Industrial Technologies Program's) financial opportunities website.

Vehicles

12. Vehicle Technologies Program

Administered by	EERE
Authority	Department of Energy Organization Act of 1977 (P.L. 95-91) Energy Policy Act of 1992 (EPACT; P.L. 102-486) Energy Policy Act of 2005 (EPACT 2005; P.L. 109-58) Energy Independence and Security Act of 2007 (EISA; P.L. 110-140) American Recovery and Reinvestment Act of 2009 (ARRA; P.L. 111-5)
Annual Funding	\$178.4 million for FY2006 \$183.6 million for FY2007 \$208.4 million for FY2008 \$267.1 million for FY2009 An additional \$2.8 billion appropriated in FY2009 from ARRA \$311.4 million for FY2010 \$293.2 million for FY2011 \$321 million for FY2012 \$303.2 million for FY2013 \$282.2 million for FY2014 \$280 million for FY2015 \$444 million requested for FY2016
Scheduled Termination	None
Description	The Vehicle Technologies Program works with industry leaders to develop and deploy advanced transportation technologies that could achieve significant improvements in vehicle fuel efficiency and displace oil with other fuels that ultimately can be domestically produced in a clean and cost-competitive manner. Program activities include research, development, demonstration, testing, technology validation, technology transfer, and education.

Qualified Applicant(s)	Industry; colleges and universities; federal, state, and local governments; national laboratories
Qualified Technologies	Hybrid electric systems; biofuels or fuels technology; advanced internal combustion engines; advanced propulsion materials
For More Information	See EERE's Vehicle Technology Program website; and EERE's Vehicle Technologies Program Factsheet

Other Energy Efficiency and Renewable Energy Programs

13. Conservation Research and Development Grants

Administered by	EERE
Authority	Federal Nonnuclear Energy Research and Development Act of 1974 (P.L. 93-577) Department of Energy Organization Act of 1977 (P.L. 95-91) Further Continuing Appropriations Act for FY1983 (P.L. 97-377) American Recovery and Reinvestment Act of 2009 (ARRA; P.L. 111-5)
Annual Funding	\$87.5 million for FY2008 \$203.7 million for FY2009 \$1.96 billion for FY2010 \$300 million for FY2011 \$188.3 million for FY2012 \$164 million for FY2013 (est.) \$0 for FY2014; \$67,680,841 has been de-obligated from this CFDA program number for FY2014 (to date) FY2015 data is currently unavailable; the FY2015 budget request does not provide details on this program.
Scheduled Termination	None
Description	This program provides project grants to conduct balanced, long-term research efforts in buildings technologies, industrial technologies, vehicle technologies, and hydrogen and fuel cell technologies.
Qualified Applicant(s)	State, local, and tribal governments; universities; profit organizations; and private nonprofit institutions/organizations
Qualified Technologies	Hydrogen and fuel cells; energy efficient technologies; advanced battery manufacturing
For More Information	See program number 81.086 at the CFDA website

14. Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training, and Technical Analysis/Assistance Grant Program

Administered by	EERE
Authority	Energy Reorganization Act of 1974 (P.L. 93-438) Department of Energy Organization Act of 1977 (P.L. 95-91) Energy Policy Act of 1992 (EPACT; P.L. 102-486)
Annual Funding	\$30 million for FY2007 \$39.7 million for FY2008 \$38 million for FY2009 \$80.4 million for FY2010 \$15 million for FY2011 \$32.2 million for FY2012 \$36.1 million for FY2013

	\$12.2 million for FY2014 (est.) FY2015 data is currently unavailable; the FY2015 budget request does not provide details on this program.
Scheduled Termination	None
Description	This program provides financial assistance for information dissemination, outreach, training, and related technical analysis/assistance that will (1) stimulate increased energy efficiency in transportation, buildings, industry, and the federal sector and encourage increased use of renewable and alternative energy; and (2) accelerate the adoption of new technologies to increase energy efficiency and the use of renewable and alternative energy through the competitive solicitation of applications.
Qualified Applicant(s)	State and local governments; Native American organizations; individuals; universities; profit organizations; private nonprofit organizations; public nonprofit organizations; and Alaskan Native corporations
Qualified Technologies	Specific energy efficiency and renewable energy technologies not listed
For More Information	See program number 81.117 at the CFDA website

15. Energy Efficiency and Renewable Energy Technology Deployment, Demonstration, and Commercialization Grant Program

Administered by	EERE
Authority	Energy Policy Act of 1992 (EPACT; P.L. 102-486) Energy Policy Act of 2005 (EPACT 2005; P.L. 109-58) Energy Independence and Security Act of 2007 (EISA; P.L. 110-140) American Recovery and Reinvestment Act of 2009 (ARRA; P.L. 111-5)
Annual Funding	\$0 for FY2008 \$21.8 million for FY2009 \$7.2 million for FY2010. All funds obligated under this program in FY2010 were Recovery Act funds \$1 million for FY2011 \$0 for FY2012-FY2014 FY2015 data is currently unavailable; the FY2015 budget request does not provide details on this program.
Scheduled Termination	None
Description	This program provides financial assistance for the technology deployment, demonstration, and commercialization of energy efficiency and renewable energy technologies. This includes biomass, building technologies, federal energy management, geothermal technologies, projects involving hydrogen, fuel cells and infrastructure technologies, industrial technologies, solar energy technologies, vehicle technologies, weatherization and intergovernmental technologies, and wind and hydropower technologies.
Qualified Applicant(s)	State governments; profit organizations
Qualified Technologies	Biomass; geothermal; hydrogen and fuel cell technologies; solar; hydropower
For More Information	See program number 81.129 at the CFDA website

16. Renewable Energy Production Incentive (REPI)

Administered by	EERE
Authority	Energy Policy Act of 1992 (EPACT; P.L. 102-486), Title XII, Section 1212 Energy Policy Act of 2005 (EPACT 2005; P.L. 109-58), Title II, Subtitle A, Section 202
Annual Funding	\$4.95 million for FY2006 \$4.95 million for FY2007

	\$4.95 million for FY2008
	\$5 million for FY2009
	\$0 for FY2010-FY2015
	\$0 requested for FY2016
Scheduled Termination	End of FY2026
Description	This program provides incentive payments for electricity generated and sold by new qualifying renewable energy facilities. Qualifying systems are eligible for annual incentive payments of 1.5¢ per kilowatt-hour in 1993 dollars (indexed for inflation) for the first 10-year period of their operation, subject to the availability of annual appropriations in each federal fiscal year of operation.
Qualified Applicant(s)	State, local, and tribal governments; public utilities; not-for-profit electrical cooperatives; Native American corporations
Qualified Technologies	Solar thermal electric; photovoltaics; landfill gas; wind; biomass; geothermal electric; anaerobic digestion; tidal energy; wave energy; ocean thermal
For More Information	See EERE's Renewable Energy Production Incentive Program website

17. Renewable Energy Research and Development Program

Administered by	EERE
Authority	Department of Energy Organization Act of 1977 (P.L. 95-91) Department of Energy Act of 1978-Civilian Applications (P.L. 95-238), Section 207 Renewable Energy and Energy Efficiency Technology Competitiveness Act of 1989 (P.L. 101-218) Energy Policy Act of 2005 (EPACT 2005; P.L. 109-58) Energy Independence and Security Act of 2007 (EISA; P.L. 110-140) American Recovery and Reinvestment Act of 2009 (ARRA; P.L. 111-5)
Annual Funding	\$520 million for FY2008 \$472.8 million for FY2009 \$2.3 billion for FY2010 from ARRA funds \$114.7 million for FY2011 \$233.2 million for FY2012 \$356.6 million for FY2013 \$774.7 million for FY2014 (est.) FY2015 data is currently unavailable; the FY2015 budget request does not provide details on this program. Breakdown of additional funds appropriated from ARRA (2010): Biomass—\$800 million Geothermal—\$400 million Hydrogen/Fuel Cell—\$43.4 million Solar—\$117.6 million Wind and Hydropower—\$118 million
Scheduled Termination	None
Description	This program provides financial assistance to conduct balanced research and development efforts in the following energy technologies: solar, biomass, hydrogen, fuel cells and infrastructure, wind and hydropower, hydrogen, and geothermal. Assistance may be used to develop and transfer renewable energy technologies to the scientific and industrial communities, states, and local governments.
Qualified Applicant(s)	State, local, and tribal governments; colleges and universities; profit organizations; private nonprofit organizations
Qualified Technologies	Solar; biomass; hydrogen; fuel cells; wind; hydropower; geothermal
For More Information	See program number 81.087 at the CFDA website

18. State Energy Program (SEP)

Administered by	EERE
Authority	Energy Policy and Conservation Act of 1975 (EPCA; P.L. 94-163) Energy Supply and Production Act of 1976 (ECPA; P.L. 94-385) National Energy Conservation Policy Act of 1978 (NECPA; P.L. 95-619) State Energy Efficiency Programs Improvement Act of 1990 (P.L. 101-440) Energy Policy Act of 1992 (EPACT; P.L. 102-486) Energy Conservation Reauthorization Act of 1998 (P.L. 105-388) Energy Policy Act of 2005 (EPACT 2005; P.L. 109-58) Energy Independence and Security Act of 2007 (EISA; P.L. 110-140) American Recovery and Reinvestment Act of 2009 (ARRA; P.L. 111-5)
Annual Funding	\$44.1 million for FY2008 \$50 million for FY2009 An additional \$3.1 billion appropriated in FY2009 from ARRA \$50 million for FY2010 \$50 million for FY2011 \$50 million for FY2012 \$47.1 million for FY2013 \$50 million for FY2014 \$50 million for FY2015 \$70.1 million requested for FY2016
Scheduled Termination	None
Description	SEP provides grants to states to design and carry out their own renewable energy and energy efficiency programs.
Qualified Applicant(s)	State and tribal governments, including U.S. territories
Qualified Technologies	Emerging renewable energy and energy efficiency technologies
For More Information	See EERE's State Energy Program website; and program number 81.041 at the CFDA website

19. Tribal Energy Program (TEP)

Administered by	EERE/Office of Indian Energy Policy and Programs
Authority	Energy Policy and Conservation Act of 1975 (EPCA; P.L. 94-163) Energy Conservation and Production Act of 1976 (ECPA; P.L. 94-385) Department of Energy Organization Act of 1977 (P.L. 95-91) Energy Tax Act of 1978 (P.L. 95-618) National Energy Conservation Policy Act of 1978 (NECPA; P.L. 95-619) Power Plant and Industrial Fuel Use Act of 1978 (P.L. 95-620) Energy Security Act (P.L. 96-294); National Appliance Energy Supply Act of 1987 (P.L. 100-12) Federal Energy Management Improvement Act of 1988 (P.L. 100-615) Energy Policy Act of 1992 (EPACT; P.L. 102-486) Energy Policy Act of 2005 (EPACT 2005; P.L. 109-58) Energy Independence and Security Act of 2007 (EISA; P.L. 110-140) American Recovery and Reinvestment Act of 2009 (ARRA; P.L. 111-5)
Annual Funding	\$3.96 million for FY2006 \$3.96 million for FY2007

	\$5.95 million for FY2008
	\$6 million for FY2009
	\$10 million for FY2010
	\$7 million for FY2011
	\$10 million for FY2012
	\$9.4 million for FY2013
	\$8.3 million for FY2014 ¹
	\$13.5 million for FY2015 ²
	\$16.5 million requested for FY2016
Scheduled Termination	None
Description	This program promotes tribal energy sufficiency, economic growth, and employment on tribal lands through the development of renewable energy and energy efficiency technologies. The program provides financial assistance, technical assistance, education, and training to tribes for the evaluation and development of renewable energy resources and energy efficiency measures. In FY2015, DOE transferred TEP from the Weatherization and Intergovernmental Program (VIP) to the new Office of Indian Energy Policy and Programs (IE).
Qualified Applicant(s)	Tribal governments
Qualified Technologies	Energy efficient technologies: clothes washers; refrigerators/freezers; water heaters; lighting; lighting controls/sensors; chillers; furnaces; boilers; air conditioners; programmable thermostats; energy management; systems/building controls; caulking/weather-stripping; duct/air sealing; building insulation; windows; doors; siding; roofs; comprehensive measures/whole building; and other energy efficiency improvements may be eligible. Renewable energy technologies: passive solar space heat; solar water heat; solar space heat; photovoltaics; wind; biomass; hydroelectric; geothermal electric; geothermal heat pumps
For More Information	See EERE's Tribal Energy Program website; and DSIRE's program summary for the Tribal Energy Program

Other DOE Offices/Cross-Cutting Programs

20. Advanced Research Projects Energy Financial Assistance Program (ARPA-E)

Administered by	Advanced Research Projects Agency-Energy (ARPA-E)
Authority	America Department of Energy Organization Act of 1977 (P.L. 95-91) Energy Policy Act of 2005 (EPACT 2005; P.L. 109-58) COMPETES Act (P.L. 110-69), Section 5012 American COMPETES Reauthorization Act of 2010 (P.L. 111-358)
Annual Funding	\$15 million for FY2009 An additional \$388.9 million in FY2009 from ARRA \$0 for FY2010 \$165.6 million for FY2011 \$275 million for FY2012 \$250.6 million for FY2013 \$280 million for FY2014

¹ The Tribal Energy Program (TEP) was funded in FY2014 within the Office of Energy Efficiency and Renewable Energy appropriation.

² In 2015, TEP was transferred to the Office of Indian Energy and is being funded within the Departmental (DOE) Administrative appropriation.

	\$280 million for FY2015 \$325 million requested for FY2016
Scheduled Termination	After ARPA-E has been in operation for six years, the Secretary of Energy shall offer to enter into a contract with the National Academy of Sciences under which the National Academy shall conduct an evaluation of how well ARPA-E is achieving its goals and mission. The evaluation shall include the recommendation of the National Academy of Sciences on whether ARPA-E should be continued or terminated.
Description	This program will fund organizations that have proposed sophisticated energy technology R&D projects that (1) translate scientific discoveries and cutting-edge inventions into technological innovations and (2) accelerate transformational technological advances in areas that industry by itself is not likely to undertake because of high technical or financial risk. Transformational energy technologies are those that have the potential to create new paradigms in how energy is produced, transmitted, used, or stored.
Qualified Applicant(s)	ARPA-E welcomes submissions from any type of capable technology research and development entity. This includes, but is not limited to for-profit entities, academic institutions, research foundations, not-for-profit entities, collaborations, and consortia. The lead organization that will enter into the agreement with ARPA-E must be a U.S. entity.
Qualified Technologies	Transformational energy technologies
For More Information	See ARPA-E's Frequently Asked Questions (FAQ) website; and program number 81.135 at the CFDA website

21. Electricity Delivery and Energy Reliability, Research, Development and Analysis Grant Program (Office of Electricity Delivery and Energy Reliability - OE)

Administered by	Office of Electricity Delivery and Energy Reliability (OE)
Authority	Department of Energy Organization Act of 1977 (P.L. 95-91) Energy Security Act of 1980 (P.L. 96-294) National Superconductivity and Competitiveness Act of 1988 (P.L. 100-697) Energy Policy Act of 1992 (EPACT; P.L. 102-486) Energy Policy Act of 2005 (EPACT 2005; P.L. 109-58) Energy Independence and Security Act of 2007 (EISA; P.L. 110-140) American Recovery and Reinvestment Act of 2009 (ARRA; P.L. 111-5)
Annual Funding	\$82.8 million for FY2008 \$83.1 million for FY2009 An additional \$4.5 billion was appropriated to the Office of Electricity Delivery and Energy Reliability in FY2009 from ARRA. Approximately \$4 billion of that total was used to implement smart grid programs authorized by EISA and accelerate the deployment of smart grid technologies across the transmission and distributions. ³ \$121.4 million for FY2010 \$138.2 million for FY2011 \$136.2 million for FY2012 \$129.2 million for FY2013 \$144.2 million for FY2014 \$147 million for FY2015 \$270.1 million requested for FY2016

³ For more information, see Department of Energy, FY2011 Congressional Budget Request, vol. 3, p. 500, at <http://www.cfo.doe.gov/budget/11budget/Content/Volume3.pdf>.

Scheduled Termination	None
Description	This grant program aims to develop cost-effective technology that enhances the reliability, efficiency, and resiliency of the electric grid.
Qualified Applicant(s)	State, local, and tribal governments; universities; profit organizations; private nonprofit organizations; research organizations
Qualified Technologies	Specific technologies not listed
For More Information	See program number 81.122 at the CFDA website

22. Federal Energy Management Program (FEMP)

Administered by	EERE
Authority	Energy Policy and Conservation Act of 1975 (EPCA; P.L. 94-163) Energy Conservation and Production Act of 1976 (ECPA; P.L. 94-385) Department of Energy Organization Act (P.L. 95-91) National Energy Conservation Policy Act of 1978 (NECPA; P.L. 95-619) Federal Energy Management Improvement Act of 1988 (P.L. 100-615) Energy Policy Act of 1992 (EPACT; P.L. 102-486) Energy Policy Act of 2005 (EPACT 2005; P.L. 109-58) Energy Independence and Security Act of 2007 (EISA; P.L. 110-140)
Annual Funding	\$19 million for FY2006 \$19.5 million for FY2007 \$19.8 million for FY2008 \$22 million for FY2009 An additional \$22.4 million in FY2009 from ARRA \$32 million for FY2010 \$30.4 million for FY2011 \$29.9 million for FY2012 \$28.3 million for FY2013 \$28.2 million for FY2014 \$27 million for FY2015 \$43.1 million requested for FY2016
Scheduled Termination	None
Description	FEMP assists federal agencies in developing and implementing energy efficient and renewable energy resources to meet energy management regulations and goals.
Qualified Applicant(s)	Federal agencies
Qualified Technologies	Energy efficient technologies; solar; wind; incremental hydro; ocean; biomass; geothermal
For More Information	See EERE's Federal Energy Management Program website

23. Financial Assistance Program (Office of Science)

Administered by	Office of Science
Authority	Atomic Energy Act of 1954 (P.L. 83-703), Section 31 Energy Reorganization Act of 1974 (P.L. 93-438), Title I, Section 107 Federal Nonnuclear Energy Research and Development Act of 1974 (P.L. 93-577) American Recovery and Reinvestment Act of 2009 (ARRA; P.L. 111-5)
Annual Funding	\$974 million for FY2008 \$1.4 billion for FY2009 \$1.3 billion for FY2010

	\$1.3 billion for FY2011
	\$1 billion for FY2012
	\$965.1 million for FY2013
	1.1 billion for FY2014 (est.)
	FY2015 data is currently unavailable; the FY2015 budget request does not provide details on this program.
Scheduled Termination	None
Description	This program provides financial support for fundamental research in the basic sciences and advanced technology concepts and assessments in fields related to energy.
Qualified Applicant(s)	State, local, and tribal governments; colleges and universities; profit commercial organizations; private nonprofit organizations; public nonprofit organizations; small businesses
Qualified Technologies	Specific advanced technologies not listed
For More Information	See program number 81.049 at the CFDA website; and the Office of Science's Funding Opportunities website

24. Loan Guarantee Program (Office of the Chief Financial Officer)

Administered by	Office of the Chief Financial Officer
Authority	Energy Policy Act of 2005 (EPACT 2005; P.L. 109-58), Title XVII American Recovery and Reinvestment Act of 2009 (ARRA; P.L. 111-5) Omnibus Appropriations Act, 2009 (P.L. 111-8) Department of Defense and Full-Year Continuing Appropriations Act, 2011 (P.L. 112-10)
Annual Funding	<u>Section 1703 Innovative Technology Loan Guarantee Program (permanent)</u> \$4.5 million for FY2008 \$0 for FY2009 \$0 for FY2010 \$169.6 million for FY2011 \$0 for FY2012 \$0 for FY2013 \$7.9 million for FY2014 ⁴ \$17 million for FY2015 ⁵ \$0 requested for FY2016 ⁶ <u>Section 1705 Temporary Loan Guarantee Program</u> \$0 for FY2008 \$6 billion was appropriated for FY2009. However, \$2 billion of that funding was transferred to the "cash for clunkers" automobile trade-in program by P.L. 111-47. ⁷ An additional \$1.5 billion was rescinded for the Education Jobs and Medicaid Assistance Act, P.L. 111-226 (Section 308), leaving a total of \$2.5 billion remaining from the FY2009 appropriations \$0 for FY2010-FY2015

⁴ In FY2014, \$42 million was enacted for administrative purposes only, but these expenses were offset by an estimated \$34.1 million in collections from borrowers for a net appropriation of \$7.9 million.

⁵ In FY2015, \$42 million was enacted for administrative expenses. These administrative expenses are expected to be offset by an estimated \$25 million in collections from borrowers for a net appropriation of \$17 million.

⁶ In FY2015, \$42 million is requested for administrative expenses. These administrative expenses are expected to be offset by an estimated \$42 million in collections from borrowers for a net appropriation of \$0.

⁷ For more information, see CRS Report R40669, *Energy and Water Development: FY2010 Appropriations*, coordinated by Carl E. Behrens.

	\$0 requested for FY2016
Scheduled Termination	None for the permanent (Section 1703) loan guarantee program. Projects authorized by the temporary loan guarantee (Section 1705) had to begin construction no later than September 30, 2011. LPO continues to administer and monitor loan guarantees for Section 1705 projects.
Description	This program provides federal loan guarantees to encourage early commercial use in the United States of new or significantly improved technologies in energy projects that (1) avoid, reduce, or sequester air pollutants or anthropogenic emissions of greenhouse gases; and (2) employ new or significantly improved technologies as compared to commercial technologies in service in the United States at the time the guarantee is issued. Temporary loan guarantees were also made under Section 1705 for rapid deployment of certain renewable and electric transmission projects up through September 30, 2011.
Qualified Applicant(s)	State, local, and tribal governments; universities; profit organizations; and public nonprofit organizations. No federal entity may apply
Qualified Technologies	Solar thermal electric; solar thermal process heat; photovoltaics; wind; hydroelectric; renewable transportation fuels; geothermal electric; fuel cells; manufacturing facilities; daylighting; tidal energy; wave energy; ocean thermal; biodiesel
For More Information	See program number 81.126 at the CFDA website; DSIRE's program summary for the Loan Guarantee Program; and DOE's Loan Guarantee Program website

25. Small Business Innovation Research Program (SBIR)/Small Business Technology Transfer Program (STTR)

Administered by	EERE
Authority	Small Business Innovation Development Act of 1982 (P.L. 97-219) Small Business Research and Development Act of 1992 (P.L. 102-564) Consolidated Appropriations Act, 2001 (P.L. 106-554), Title I (Small Business Innovation Research Program Reauthorization Act of 2000) Small Business Technology Transfer Program Reauthorization Act of 2001 (P.L. 107-50) SBIR/STTR Reauthorization Act of 2011 (P.L. 112-81, Div. E, Title L)
Annual Funding ⁸	\$24.2 million for FY2011 \$29.1 million for FY2012 \$26.4 million for FY2013 (SBIR: \$23.4 million; STTR: \$3 million) \$30.8 million for FY2014 (SBIR: \$27.4 million; STTR: \$3.4 million) \$27.5 million for FY2015 (SBIR: \$24.2 million; STTR: \$3.3 million) \$44.5 million requested for FY2016 (SBIR: \$38.7 million; STTR: \$5.8 million)
Scheduled Termination	The SBIR/STTR Reauthorization Act of 2011 (P.L. 112-81, Div. E, Title L) reauthorized the program through FY2017.
Description	Small Business Innovation Research (SBIR) and Small Business Technology Transfers (STTR) are U.S. government programs in which federal agencies with large research and development (R&D) budgets set aside a small fraction of their funding for competitions among small businesses only. DOE's SBIR-STTR program is designed to stimulate technological innovation by small advanced technology firms and provide new, cost-effective scientific and engineering solutions to challenging problems. EERE funds appropriated for SBIR/STTR are allocated to larger EERE technology programs, detailed earlier in this report, including Biomass, Geothermal, Hydrogen & Fuel Cell, Solar Energy, Water Power, Wind Energy, Advanced Manufacturing, Building Technologies, and Vehicle Technologies.

⁸ Annual funding listed for the Small Business Innovation Research (SBIR) and Small Business Technology Transfers (STTR) programs only includes those funds distributed to DOE's energy efficiency and renewable energy programs.

Qualified Applicant(s)	Small businesses
Qualified Technologies	Research areas include energy production (fossil, nuclear, renewable, and fusion energy); energy use (in buildings, vehicles, and industry); fundamental energy sciences (materials, life, environmental, and computational sciences, and nuclear and high energy physics); environmental management; and nuclear nonproliferation
For More Information	See EERE's Small Business Innovation Research/Small Business Technology Transfers (SBIR/STTR) website; and program number 10.212 (SBIR) at the CFDA website

II. U.S Department of the Treasury

Please note that tax credits for biodiesel and vehicles are covered in detail another CRS Report R42566, *Alternative Fuel and Advanced Vehicle Technology Incentives: A Summary of Federal Programs*, by Lynn J. Cunningham et al.

Homeowner

1. Residential Energy Conservation Subsidy Exclusion

Administered by	Internal Revenue Service
Authority	26 U.S.C. §136 Energy Policy Act of 1992 (EPACT; P.L. 102-486) Small Business Job Protection Act of 1996 (P.L. 104-188)
Scheduled Termination	None
Description	Energy conservation subsidies provided by public utilities, either directly or indirectly, are nontaxable: "Gross income shall not include the value of any subsidy provided (directly or indirectly) by a public utility to a customer for the purchase or installation of any energy conservation measure."
Qualified Applicant(s)	Residential; multi-family residential
Qualified Technologies	Technologies installed to reduce electricity or natural gas consumption or improve the management of energy demand in a dwelling unit, including, but not limited to, solar water heat; solar space heat; photovoltaics; and other energy efficiency technologies not identified.
For More Information	See the IRS Publication 525 (2012), Taxable and Nontaxable Income

2. Residential Energy Efficiency Tax Credit

Administered by	Internal Revenue Service
Authority	26 U.S.C. §25C Energy Policy Act of 2005 (EPACT 2005; P.L. 109-58) Energy Improvement and Extension Act of 2008 (EIA; P.L. 110-343) American Recovery and Reinvestment Act of 2009 (ARRA; P.L. 111-5) American Taxpayer Relief Act of 2012 (ATRA, P.L. 112-240) Tax Increase Prevention Act of 2014 (P.L. 113-295)
Scheduled Termination	December 31, 2014
Description	A 10% credit for energy efficiency improvements to the building envelope of existing homes and for the purchase of high-efficiency heating, cooling, and water-heating equipment. Efficiency improvements or equipment must have served a dwelling in the United States that is owned and used by the taxpayer as a primary residence. The maximum lifetime amount of homeowner credit for all improvements combined is \$500 total.

Qualified Applicant(s)	Residential
Qualified Technologies	Water heaters; furnace; boilers; heat pumps; air conditioners; building insulation; windows; doors; roofs; circulating fans used in a qualifying furnace; biomass and stoves that use qualified biomass fuel
For More Information	See the Internal Revenue Service website, Form 5695 & Instructions: Residential Energy Credits and CRS Report R42089, <i>Residential Energy Tax Credits: Overview and Analysis</i> , by Margot L. Crandall-Hollick and Molly F. Sherlock.

3. Residential Renewable Energy Tax Credit

Administered by	Internal Revenue Service
Authority	26 U.S.C. §25D Energy Policy Act of 2005 (EPACT 2005; P.L. 109-58) Energy Improvement and Extension Act of 2008 (P.L. 110-343) American Recovery and Reinvestment Act of 2009 (ARRA; P.L. 111-5)
Scheduled Termination	December 31, 2016
Description	A taxpayer may claim a credit of 30% of qualified expenditures for a system that serves a dwelling unit located in the United States and used as a residence by the taxpayer.
Qualified Applicant(s)	Residential
Qualified Technologies	Solar water heat; photovoltaics; wind; fuel cells; geothermal heat pumps; other solar electric technologies
For More Information	See IRS Form 5695 & Instructions: Residential Energy Credits

4. Business Energy Investment Tax Credit

Administered by	Internal Revenue Service
Authority	26 U.S.C §48 Energy Tax Act of 1978 (P.L. 95-678) Energy Improvement and Extension Act of 2008 (EISA; P.L. 110-343) American Recovery and Reinvestment Act of 2009 (ARRA; P.L. 111-5)
Scheduled Termination	December 31, 2016. Geothermal property, with the exception of geothermal heat pumps, has no stated expiration date. The credit for solar energy property returns to 10% after December 31, 2016
Description	Credit is 30% for solar, fuel cells, and small wind and federal renewable electricity production tax credit-eligible technologies; 10% for geothermal, microturbines, and CHP (Combined Heat and Power).
Qualified Applicant(s)	Commercial; industrial; utilities; agricultural
Qualified Technologies	Solar water heat; solar space heat; solar thermal electric; solar thermal process heat; photovoltaics; wind; biomass; geothermal electric; fuel cells; geothermal heat pumps; CHP/Cogeneration; solar hybrid lighting; direct-use geothermal; microturbines
For More Information	See IRS Form 3468 (Investment Credit)

5. Energy Efficient Commercial Buildings Tax Deduction

Administered by	Internal Revenue Service
Authority	26 U.S.C. §179D Energy Policy Act of 2005 (EPACT 2005; P.L. 109-58) Tax Relief and Health Care Act of 2006 (P.L. 109-432) Energy Improvement and Extension Act of 2008 (P.L. 110-343) Tax Increase Prevention Act (P.L. 113-295)
Scheduled Termination	December 31, 2014

Description	A tax deduction of \$1.80 per square foot is available to owners of new or existing buildings who install (1) interior lighting, (2) building envelope, or (3) heating, cooling, ventilation, or hot water systems that reduce the building's total energy and power cost by 50% or more in comparison to a building meeting minimum requirements set by ASHRAE Standard 90.1-2001. Energy savings must be calculated using qualified computer software approved by the IRS.
Qualified Applicant(s)	Commercial; builder/developer; state government; federal government (deductions associated with government buildings are transferred to the designer)
Qualified Technologies	Equipment insulation; water heaters; lighting; lighting controls/sensors; chillers; furnaces; boilers; heat pumps; air conditioners; caulking/weather-stripping; duct/air sealing; building insulation; windows; doors; siding; roofs; comprehensive measures/whole building
For More Information	See IRS Form 8908 (Energy Efficient Home Credit)

6. Energy-Efficient New Homes Tax Credit for Home Builders

Administered by	Internal Revenue Service
Authority	26 U.S.C. §45L Tax Technical Corrections Act of 2007 (P.L. 110-172) Energy Improvement and Extension Act (EIA; P.L. 110-343) P.L. 111-312; American Taxpayer Relief Act of 2012 (ATRA, P.L. 112-240) Tax Increase Prevention Act (P.L. 113-295)
Scheduled Termination	December 31, 2014
Description	This program provided tax credits of up to \$2,000 for builders of all new energy-efficient homes, including manufactured homes constructed in accordance with the Federal Manufactured Homes Construction and Safety Standards.
Qualified Applicant(s)	Builder/developer
Qualified Technologies	Comprehensive measures/whole building
For More Information	See IRS Form 8908 (Energy Efficient Home Credit)

Industry

7. Renewable Electricity Production Tax Credit

Administered by	Internal Revenue Service
Authorizing Statute(s)	26 U.S.C. §45
Internal Revenue Code	Energy Policy Act of 1992 (EPACT; P.L. 102-486) Ticket to Work and Work Incentives Improvement Act of 1999 (P.L. 106-170) Job Creation and Worker Assistance Act (P.L. 107-147) Working Families Tax Relief Act of 2004 (P.L. 108-311) American Jobs Creation Act of 2004 (P.L. 108-357) Energy Policy Act of 2005 (EPACT 2005; P.L. 109-58) Tax Relief and Health Care Act of 2006 (P.L. 109-432) Energy Improvement and Extension Act of 2008 (P.L. 110-343) American Recovery and Reinvestment Act of 2009 (ARRA; P.L. 111-5) American Taxpayer Relief Act of 2012 (ATRA, P.L. 112-240) Tax Increase Prevention Act (P.L. 113-295)
Scheduled Termination	December 31, 2014
Description	The federal renewable electricity Production Tax Credit (PTC) is a per-kilowatt-hour tax credit for electricity generated by qualified energy resources and sold by the taxpayer to an unrelated person during the taxable year. P.L. 112-240 (American

	Taxpayer Relief Act of 2012) extended the PTC through the end of 2013 and allowed projects that begin construction by the end of 2013 to qualify for the PTC. Previously, the law required that qualifying projects be placed in service before the PTC expiration date
Qualified Applicant(s)	Commercial; industrial
Qualified Technologies	Landfill gas; wind; biomass; hydroelectric; geothermal electric; municipal solid waste; hydrokinetic power (i.e., flowing water); anaerobic digestion; small hydroelectric; tidal energy; wave energy; ocean thermal
For More Information	See IRS Notice 2013-29; CRS Report R43453, <i>The Renewable Electricity Production Tax Credit: In Brief</i> , by Molly F. Sherlock

State, Local, and Tribal Governments

8. Qualified Energy Conservation Bonds

Administered by	Internal Revenue Service
Authority	26 U.S.C. §54A 26 U.S.C. §54D 26 U.S.C. §6431 Energy Improvement and Extension Act of 2008 (P.L. 110-343) American Recovery and Reinvestment Act of 2009 (ARRA; P.L. 111-5)
Scheduled Termination	All funds have been allocated to the states. No new federal funding is available. There may be funding available in certain states.
Description	QECBs may be used by state, local, and tribal governments to finance certain types of energy projects. QECBs, as tax credit bonds, provide federally subsidized financing to all issuers. The original limit on the volume of energy conservation tax credit bonds to be issued by state and local governments was \$800 million. The American Recovery and Reinvestment Act of 2009 expanded the allowable bond volume to \$3.2 billion.
Qualified Applicant(s)	State, local, and tribal governments
Qualified Technologies	Solar thermal electric; photovoltaics; landfill gas; wind; biomass; hydroelectric; geothermal electric; municipal solid waste; hydrokinetic power; anaerobic digestion; tidal energy; wave energy; ocean thermal
For More Information	IRS Notice 2009-29; IRS Notice 2010-35; IRS Announcement 2010-54; and CRS Report R41573, <i>Tax-Favored Financing for Renewable Energy Resources and Energy Efficiency</i> , by Molly F. Sherlock and Steven Maguire

Cross-Cutting

9. Modified Accelerated Cost-Recovery System (MACRS)

Administered by	Internal Revenue Service
Authority	26 U.S.C. §168 26 U.S.C. §48 Tax Reform Act of 1986 (P.L. 99-514) American Taxpayer Relief Act of 2012 (ATRA, P.L. 112-240) Tax Increase Prevention Act of 2014 (P.L. 113-295)
Scheduled Termination	None
Description	Under MACRS, businesses may recover investments in certain property through depreciation deductions. The MACRS establishes a set of class lives for various types of property, ranging from 3 to 50 years, over which the property may be depreciated. A number of renewable energy technologies are classified as five-year property (26 U.S.C. 168(e)(3)(B)(vi)) under MACRS.

Qualified Applicant(s)	Commercial; industrial
Qualified Technologies	Solar water heat; solar space heat; solar thermal electric; solar thermal process heat; photovoltaics; landfill gas; wind; biomass; renewable transportation fuels; geothermal electric; fuel cells; geothermal heat pumps; municipal solid waste; CHP/cogeneration; solar hybrid lighting; direct use geothermal; anaerobic digestion; microturbines
For More Information	See IRS Publication 946, IRS Form 4562: Depreciation and Amortization, and Instructions for Form 4562

III. Department of Agriculture

1. Assistance to High Energy Cost Rural Communities Program

Administered by	Rural Development
Authority	Rural Electrification Act of 1936 (P.L. 74-605) Grain Standards and Warehouse Improvement Act of 2000 (P.L. 106-472)
Annual Funding	\$34.8 million for FY2005 \$27.8 million for FY2006 \$27.8 million for FY2007 \$21.3 million for FY2008 \$17.5 million for FY2009 \$17.5 million for FY2010 \$12.0 million for FY2011 \$9.5 million for FY2012 \$9.2 million for FY2013 \$10 million for FY2014 \$10 million for FY2015
Scheduled Termination	None
Description	This program provides financial assistance to rural communities with extremely high energy costs (exceeding 275% of the national average).
Qualified Applicant(s)	State, local, and tribal governments (including U.S. territories); for-profit businesses; non-profit businesses; cooperatives; individuals
Qualified Technologies	Not specifically identified
For More Information	See CFDA program number 10.859 and the USDA program website.

2. Bioenergy Program for Advanced Biofuels

Administered by	Rural Development
Authority	Food, Conservation, and Energy Act of 2008 (P.L. 110-234), Title IX, Section 9001, Subsection 9005 Agricultural Act of 2014 (P.L. 113-79)
Annual Funding	Mandatory: The 2014 farm bill (P.L. 113-79) authorized mandatory funding of \$15 million annually for FY2014-FY2018 to remain available until expended. Congress then lowered funding authority for FY2014 by \$8 million through the Consolidated Appropriations Act of 2014 (P.L. 113-76). The 2008 farm bill (P.L. 110-246) authorized mandatory CCC ⁹ funding of \$55 million for FY2009; \$55 million for

⁹ For many of these programs, mandatory funding is provided through the borrowing authority of USDA's Commodity Credit Corporation (CCC)

	<p>FY2010; \$85 million for FY2011; and \$105 million for FY2012 to remain available until expended. P.L. 112-55 limited mandatory spending to \$65 million for FY2012. With the expiration of mandatory funding, the program effectively ceased to operate after FY2012. It subsequently was reauthorized in the 2014 farm bill (P.L. 113-79).</p> <p>Discretionary: Discretionary funding of \$20 million annually for FY2014-FY2018 was authorized to be appropriated under the 2014 farm bill, whereas under the 2008 farm bill \$25 million annually was authorized to be appropriated for FY2009-FY2013. However, no discretionary funding has been appropriated for the Bioenergy Program for Advanced Biofuels through FY2015.</p>
Scheduled Termination	Mandatory funding authorized through FY2018.
Description	To support and ensure an expanding production of advanced biofuels by providing payments to eligible advanced biofuel producers.
Qualified Applicant(s)	Eligible advanced biofuels producers
Qualified Technologies	Payments will be made to eligible advanced biofuel producers for the production of fuel derived from renewable biomass, other than corn kernel starch, to include biofuel derived from cellulose, hemicellulose, or lignin; biofuel derived from sugar and starch (other than ethanol derived from corn kernel starch); biofuel derived from waste material, including crop residue, other vegetative waste material, animal waste, food waste, and yard waste; diesel-equivalent fuel derived from renewable biomass, including vegetable oil and animal fat; biogas (including landfill gas and sewage waste treatment gas) produced through the conversion of organic matter from renewable biomass; butanol or other alcohols produced through the conversion of organic matter from renewable biomass; and other fuel derived from cellulosic biomass
For More Information	See program number 10.867 on the CFDA website; USDA program website; and CRS Report R43416, <i>Energy Provisions in the 2014 Farm Bill (P.L. 113-79)</i> , by Mark A. McMinimy.

3. Biomass Crop Assistance Program (BCAP; §9011)

Administered by	Farm Services Agency (FSA)
Authority	Title IX of the Farm Security and Rural Investment Act of 2002 (FSRIA; P.L. 107-171) is amended by Title IX, Section 9001 of the Food, Conservation, and Energy Act of 2008 (P.L. 110-246), creating new Section 9011 under FSRIA; Agricultural Act of 2014 (P.L. 113-79)
Annual Funding	<ul style="list-style-type: none"> • Mandatory: The 2014 farm bill authorized mandatory funding of \$25 million annually from FY2014 through FY2018. For FY2015, the Consolidated and Further Appropriations Act (P.L. 113-235) limits funding to not more than \$23 million. Under the 2008 farm bill, P.L. 110-246, Congress provided a mandatory funding authorization of “such sums as necessary” (SSAN) for FY2009-FY2012. The Supplemental Appropriations Act of 2010 (P.L. 111-212) limited mandatory spending on BCAP by allowing no more than \$552 million in FY2010 and \$432 million in FY2011. The Department of Defense and Full-Year Continuing Appropriations Act, 2011 (P.L. 112-10), further reduced BCAP funding for FY2011 to \$112 million. The agriculture appropriations act for FY2012 (P.L. 112-55), limited BCAP mandatory spending to \$17 million. No new mandatory funding was included for BCAP under ATRA. • Discretionary: Under ATRA discretionary funding of \$20 million was authorized to be appropriated for FY2013, but Congress appropriated no discretionary funds. No other discretionary funding has been authorized. • For more on these changes in mandatory program spending, see CRS Report R41245, <i>Reductions in Mandatory Agriculture Program Spending</i>, by Jim Monke and Megan Stubbs. For more information on the 2010 supplemental, see CRS Report R41255, <i>FY2010 Supplemental Appropriations for Agriculture</i>, by Jim Monke.
Scheduled Termination	Funding authorized through FY2018
Description	BCAP provides assistance to support the production of eligible biomass crops on land within approved BCAP project areas. In exchange for growing eligible crops, the FSA will provide annual payments through 5- to 15-year contracts. Under these contracts up to 50% of establishment costs may also be provided. FSA will also provide matching

payments to eligible material owners at a rate of \$1 for each \$1 per dry ton paid by a qualified biomass conversion facility. Payments may not exceed \$20 per ton for a two-year period and matching payments are available for no more than two years per participant.

Qualified Applicant(s)	Eligible biomass material owners and eligible biomass producers
Qualified Technologies	Eligible material for a matching payment is renewable biomass, as defined by the 2008 farm bill, with several important exclusions including harvested grains, fiber, or other commodities eligible to receive payments under the Commodity Title (Title I) of the 2008 farm bill (the residues of these commodities, however, are eligible and may qualify for payment); animal waste and animal waste by-products including fats, oils, greases, and manure; food waste, and yard waste; and algae. Eligible crops include renewable biomass, with the exception of crops eligible to receive a payment under Title I of the 2008 farm bill and plants that are invasive or noxious, or have the potential to become invasive or noxious. Algae is an eligible crop, but not an eligible material; thus, algae may qualify for annual and/or establishment payments but not matching payments.
For More Information	See the USDA BCAP website; CRS Report R41296, <i>Biomass Crop Assistance Program (BCAP): Status and Issues</i> , by Mark A. McMinimy; and CRS Report R43416, <i>Energy Provisions in the 2014 Farm Bill (P.L. 113-79)</i> , by Mark A. McMinimy.

4. Biorefinery, Renewable Chemical, and Biobased Product Manufacturing Assistance Program. (formerly the Biorefinery Assistance Program) (§9003)

Administered by	Rural Development
Authority	Title IX of the Farm Security and Rural Investment Act of 2002 (FSRIA; P.L. 107-171) is amended by Title IX, Section 9001 of the Food, Conservation, and Energy Act of 2008 (P.L. 110-246) creating new Section 9003 under FSRIA; Agricultural Act of 2014 (P.L. 113-79)
Annual Funding	<ul style="list-style-type: none"> • Mandatory: Under the 2014 farm bill, mandatory CCC funding of \$100 million in FY2014 and \$50 million each for FY2015 and FY2016 (to remain available until expended) was authorized for loan guarantees. Thus, there is no new baseline funding after FY2016. Funding for grants is eliminated. Also, P.L. 113-79 directs USDA to ensure diversity in types of projects approved, and it caps the funds used for loan guarantees to promote biobased product manufacturing at 15% of the total available mandatory funds. Congress lowered the funds available for FY2014 by \$40.7 million under the agricultural appropriations act for 2014, (P.L. 113-76). For FY2015, Congress limited funding to \$30 million under the agricultural appropriations act for 2015, (P.L. 113-235). Under the 2008 farm bill, mandatory funding amounted to \$75 million for FY2009; \$245 million for FY2010; and \$0 for FY2011 and FY2012. Any mandatory funding unspent from the FY2010 allocation of \$245 million was to be available for use in FY2013. • Discretionary: Funds of \$75 million annually are authorized to be appropriated for FY2014-FY2018. For FY2009-2013, \$150 million was authorized to be appropriated annually. No discretionary funding has been appropriated for BAP through FY2015.
Scheduled Termination	Funding authorized through FY2016
Description	The purpose is to assist in the development of new and emerging technologies for the development of advanced biofuels, so as to increase the energy independence of the United States; promote resource conservation, public health, and the environment; diversify markets for agricultural and forestry products and agriculture waste material; and create jobs and enhance the economic development of the rural economy. Loan guarantees are made to fund the development, construction, and retrofitting of commercial-scale biorefineries using eligible technology. The maximum loan guarantee is \$250 million.
Qualified Applicant(s)	Individuals, tribal entities, state government entities, local government entities, corporations, farm cooperatives, farmer cooperative organizations, associations of agricultural producers, national laboratories, institutions of higher education, rural electric cooperatives, public power entities, and consortia of any of the previous entities
Qualified Technologies	Technologies being adopted in a viable commercial-scale operation of a biorefinery that produces an advanced biofuel; and technologies that have been demonstrated to have

technical and economic potential for commercial application in a biorefinery that produces an advanced biofuel

For More Information See the USDA program website; CFDA program number 10.865; and CRS Report R43416, *Energy Provisions in the 2014 Farm Bill (P.L. 113-79)*, by Mark A. McMinimy.

5. Community Wood Energy Program

Administered by Forest Service

Authority Title IX of the Farm Security and Rural Investment Act of 2002 (FSRIA, P.L. 107-171) was amended by Title IX Section 9001 of the Food, Conservation, and Energy Act of 2008 (P.L. 110-246), creating new Section 9013 under FSIRA; Agricultural Act of 2014 (P.L. 113-79)

Annual Funding

- Mandatory: No mandatory funding has been authorized.
- Discretionary: Discretionary funding of \$5 million annually was authorized to be appropriated for FY2014-FY2018 under the 2014 farm bill. For FY2009-FY2013, Congress also authorized to be appropriated \$5 million annually. The Forest Service was awarded \$49 million in funding from the American Recovery and Reinvestment Act of 2009 (ARRA, P.L. 111-5) for wood-to-energy projects, and the appropriations committee reports in FY2010 and FY2011 directed the use of \$5 million in hazardous fuels funds for biomass energy projects. Under the American Taxpayer Relief Act of 2012 (P.L. 112-240), discretionary funding of \$15 million was authorized to be appropriated for FY2013, but the program did not receive an appropriation.

Scheduled Termination Funding authorized through FY2018

Description Grants awarded for systems smaller than 5 million Btu per hour for heating (or 2 megawatts) for electric power production as directed by statute. At least a 50% match is required from non-federal funds for grants. Technical assistance will be based on previous work and commitment to future work demonstrated by the applicant. Grant awards are limited to \$50,000 by statute. The 2014 Farm Bill extended the program through FY2018 and defines a Biomass Consumer Cooperative and authorizes grants of up to \$50,000 to be made to establish or expand biomass consumer cooperatives that will provide consumers with services or discounts relating to the purchase of biomass heating systems or products (including their delivery and storage). The law also requires that any biomass consumer cooperative that receives a grant must match at least the equivalent of 50% of the funds toward the establishment or expansion of a biomass consumer cooperative.

Qualified Applicant(s) State and local governments

Qualified Technologies Biomass

For More Information See CRS Report R43416, *Energy Provisions in the 2014 Farm Bill (P.L. 113-79)*, by Mark A. McMinimy.

6. New Era Rural Technology Competitive Grants Program

Administered by National Institute of Food and Agriculture (NIFA)

Authority National Agricultural Research, Extension, and Teaching Policy Act of 1977 (P.L. 95-113) Food, Conservation, and Energy Act of 2008 (P.L. 110-246) Agricultural Act of 2014 (P.L. 113-79)

Annual Funding This program has not been funded since FY2011. The program received \$875,000 for FY2010; and an estimated \$875,000 for FY2011. The Consolidated and Further Continuing Appropriations Act, P.L. 112-55, did not provide funding for the New Era Rural Technology Competitive Grants Program (RTP) in FY2012.

Scheduled Termination Authorized through FY2013; This program has not been funded since FY2011. However, the award(s) have not yet reached Statutory Time Limit. Hence, NIFA does not wish to archive this CFDA Program.

Description This program provides grant funding for approved technology development, applied research, and training to develop an agriculture-based renewable energy workforce. The initiative supports bioenergy, pulp and paper manufacturing, and agriculture-based

	renewable energy resources.
Qualified Applicant(s)	Public or private nonprofit community colleges; advanced technology centers
Qualified Technologies	Biomass; bioenergy
For More Information	See the CFDA website, program number 10.314, and the USDA website

7. Repowering Assistance Program (RAP)

Administered by	Rural Development
Authority	Title IX, Section 9003 of the Farm Security and Rural Investment Act of 2002 (FSIRA, P.L. 107-171) was amended by Title IX, Section 9001 of the Food, Conservation, and Energy Act of 2008 (P.L. 110-246), creating new Section 9004 under FSIRA; Agricultural Act of 2014 (P.L. 113-79)
Annual Funding	<ul style="list-style-type: none">• Mandatory: Under the 2014 farm bill, mandatory funding of \$12 million for FY2014 was authorized, to remain available until expended (i.e., no new baseline funding after FY2014). For FY2015, Congress reduced available funds by \$8 million through the FY2015 agricultural appropriations act, P.L. 113-235. Under the agricultural appropriations act for FY2013 (P.L. 113-6), Congress directed that funds available for this program be reduced by \$28 million. Under the 2008 farm bill (P.L. 113-79) mandatory funding of \$35 million for FY2009, was authorized to remain available until expended.• Discretionary: The 2014 farm bill authorized discretionary funding of \$10 million annually to be appropriated for FY2014-FY2018. Discretionary funding of \$15 million annually for FY2009-FY2013 was authorized to be appropriated under the 2008 farm bill and the American Taxpayer Relief Act of 2012 (ATRA; P.L. 112-240, §701) extension; of this amount, \$15 million was appropriated in FY2010 through FY2013.
Scheduled Termination	Authorized through FY2018
Description	The Repowering Assistance Program (RAP) makes payments to eligible biorefineries (those in existence on the date of enactment of the 2008 farm bill, June 18, 2008) to encourage the use of renewable biomass as a replacement for fossil fuels used to provide heat for processing or power in the operation of these eligible biorefineries. Not more than 5% of the funds shall be made available to eligible producers with a refining capacity exceeding 150 million gallons of advanced biofuel per year.
Qualified Applicant(s)	Eligible biorefinery. The biorefinery must have been in existence on or before June 18, 2008.
Qualified Technologies	Renewable biomass
For More Information	See program number 10.866 on the CFDA website, the USDA program website; and CRS Report R43416, <i>Energy Provisions in the 2014 Farm Bill (P.L. 113-79)</i> , by Mark A. McMinimy.

8. Rural Energy For America Program (REAP) Grants and Loans

Administered by	Rural Development
Authority	Title IX, Section 9006 of the Farm Security and Rural Investment Act of 2002 (FSIRA, P.L. 107-171) was amended by Title IX, Section 9001 of the Food Conservation, and Energy Act of 2008 (P.L. 110-246), creating new Section 9007 under FSIRA. The new Section 9007 converted the federal Renewable Energy Systems and Energy Efficiency Improvements Program into the Rural Energy for America Program (REAP); Agricultural Act of 2014 (P.L. 113-79)
Annual Funding	<ul style="list-style-type: none">• Mandatory: Under the 2014 farm bill, mandatory funds of \$50 million are authorized for FY2014 and each fiscal year thereafter (thus REAP's mandatory funding authority did not expire with the 2014 farm bill). Mandatory funds are to remain available until expended. Under the 2008 farm bill, Congress authorized mandatory funds of \$55 million in FY2009, \$60 million in FY2010, and \$70 million each in FY2011 and FY2012. The FY2012 Agricultural Appropriations Act (P.L. 112-55) limited REAP mandatory spending to \$22 million.• Discretionary: Under the 2014 farm bill, discretionary funding of \$20 million annually

	was authorized to be appropriated for FY2014-FY2018. Under the 2008 farm bill, \$25 million was authorized to be appropriated annually for FY2009-FY2013. Actual discretionary appropriations have been \$5 million in FY2009, \$39.3 million in FY2010, \$5 million in FY2011, \$3.4 million in FY2012 and in FY2013; \$3.5 million in FY2014; and \$1.35 million in FY2015.
Scheduled Termination	Authorized through FY2018
Description	REAP promotes energy efficiency and renewable energy for agricultural producers and rural small businesses through the use of (1) grants and loan guarantees for energy efficiency improvements and renewable energy systems, and (2) grants for energy audits and renewable energy development assistance. The 2014 farm bill added new funding and a three-tiered application process with separate application processes for grants and loan guarantees for RES and EEL projects based on the project cost. It also excluded the use of REAP funds for installing retail energy dispensing equipment, such as blender pumps.
Qualified Applicant(s)	Commercial; schools; state, local, and tribal governments; rural electric cooperatives; agricultural; public power entities
Qualified Technologies	Solar water heat; solar space heat; solar thermal electric; photovoltaics; wind; biomass; hydroelectric; renewable transportation fuels; geothermal electric; geothermal heat pumps; CHP/cogeneration; hydrogen; direct-use geothermal; anaerobic digestion; small hydroelectric; tidal energy; wave energy; ocean thermal; renewable fuels; fuel cells using renewable fuels; microturbines. Specific energy efficiency technologies not identified.
For More Information	See the program website and CRS Report R43416, <i>Energy Provisions in the 2014 Farm Bill (P.L. 113-79)</i> , by Mark A. McMinimy,

9. Sustainable Agriculture Research and Education Program (SARE)

Administered by	National Institute of Food and Agriculture; Agricultural Research Service; and other appropriate agencies
Authority	Food, Agriculture, Conservation and Trade Act of 1990 (P.L. 101-624) Food, Agriculture, Conservation and Trade Act Amendments of 1991 (P.L. 102-237) Federal Agriculture Improvement and Reform Act of 1996 (P.L. 104-127) Food, Conservation, and Energy Act of 2008 (P.L. 110-246)
Annual Funding	\$12.5 million for FY2006 \$12.4 million for FY2007 \$9.1 million for FY2008 \$14.5 million for FY2009 \$14.5 million for FY2010 \$19.2 million for FY2011 \$13.5 for FY2012 \$19.3 million for FY2013 (est.) \$22.7 million FY2014 (est.) \$22.7 million FY2015 (est.)
Scheduled Termination	None
Description	The purpose of the Sustainable Agriculture Research and Education Program (SARE) is, in part, to encourage research designed to increase our knowledge concerning agricultural production systems that conserve soil, water, energy, natural resources, and fish and wildlife habitat. SARE provides grants through the agricultural bioenergy feedstock and energy efficiency research and extension initiative for projects with the purpose of enhancing the production of biomass energy crops and the energy efficiency of agricultural operations.
Qualified Applicant(s)	Federal and state governments; colleges and universities; state agricultural experiment stations; state cooperative extension services; nonprofit organizations; individuals with demonstrable expertise
Qualified Technologies	Biomass; biofuels; other technologies not identified.

For More Information See CFDA program website, program number 10.215
CRS Report R41985, *Renewable Energy Programs and the Farm Bill: Status and Issues*, by Randy Schnepf.

IV. Department of the Interior

1. Energy and Mineral Development Program: Minerals and Mining on Indian Lands

Administered by Bureau of Indian Affairs. Energy and Mineral Development Program
Authority Snyder Act of 1921 (P.L. 67-85), 25 U.S.C. 13
Indian Self-Determination and Education Assistance Act (P.L. 93-638), 25 U.S.C. 450
Indian Mineral Development Act (P.L. 97-382), 25 U.S.C. 2101 et seq.
Umatilla Basin Project Act (P.L. 100-557), 16 U.S.C. 1271 et seq.

Annual Funding \$12.972 million for FY2010
\$12.87 million for FY2011
\$12.7 million for FY2012
\$12 million for FY2013
\$14.9 million for FY2014
\$14.9 million for FY2015

Scheduled Termination None
Description Funding may be used to facilitate the inventory, assessment, promotion, and marketing of both renewable and nonrenewable energy and mineral resources on Indian lands. Funds are awarded competitively to support assessment and inventory programs or to develop baseline data, but cannot be used for development purposes.

Qualified Applicant(s) Federally recognized Indian tribes; individual American Indian mineral owners
Qualified Technologies Renewable energy technologies
For More Information See program number 15.038 at the CFDA website

2. Tribal Energy Development Capacity Grant Program

Administered by Bureau of Indian Affairs
Authority Energy Policy Act of 1992 (EPACT; P.L. 102-486)
Tribal Energy Resource Development and Self-Determination Act of 2005 (Title V of Energy Policy Act of 2005; P.L. 109-58)

Annual Funding \$375,000 for FY2007
\$1 million for FY2008
no estimate available for FY2009
\$138,839 for FY2010
\$250,000 for FY2011
\$0 for FY2012
\$400,000 for FY2013 (est.)
\$700,000 for FY2014
\$0 requested for FY2015

Scheduled Termination None
Description This program provides grants to Indian tribes to: (1) develop and sustain the managerial and technical capacity needed to develop their energy resources; and (2) properly account for resulting energy production and revenues.

Qualified Applicant(s) Tribal governments

Qualified Technologies	Renewable energy technologies
For More Information	See program number 15.148 at the CFDA website; or contact IEED, the Division of Indian Energy at (202) 219-0740.

V. Small Business Administration

1. 7(a) Loan Guarantees

Administered by	Small Business Administration (SBA)
Authority	Small Business Act of 1953 (P.L. 83-163)
Annual Funding	None
Scheduled Termination	Annual Funding: In FY2012, the SBA was provided \$207.1 million for credit subsidies for the 7(a) and 504/CDC loan guaranty programs, with the 7(a) program receiving \$139.4 million of that amount. In FY2013, the SBA was provided \$316.3 million for credit subsidies for the 7(a) and 504/CDC loan guaranty programs (after sequestration), with the 7(a) program receiving \$213.8 million of that amount. In FY2014, the SBA was provided \$107.0 million for 504/CDC loan guaranty program loan credit subsidies. The 7(a) program did not require funding for loan credit subsidies. In FY2015, the SBA was provided \$45.0 million for loan subsidy costs for the 504/CDC loan guaranty program. The Administration reported that the 7(a) loan guaranty program will not require funding for loan credit subsidies in FY2015.
Description	To guarantee loans from lenders to small businesses which are unable to obtain financing on reasonable terms and conditions in the private credit marketplace, but can demonstrate an ability to repay loans if granted, in a timely manner. Guaranteed loans are made available to for-profit small businesses. The SBA's 7(a) lending authority includes (1) regular 7(a); (2) SBAExpress Program; (3) the CapLines Program; (4) Small/Rural Lender Advantage initiative; (5) Export Express Program; (6) Export Working Capital Program; (7) Preferred Lenders Program; (8) International Trade; and (9) Small Loan Advantage and Community Advantage initiatives.
Qualified Applicant(s)	Small businesses meeting the size and eligibility standards
Qualified Technologies	Not specifically listed
For More Information	See CRS Report R41146, <i>Small Business Administration 7(a) Loan Guaranty Program</i> , by Robert Jay Dilger; the SBA website; and program number 59.012 at the CFDA website

2. 504 Loan Guarantees

Administered by	Small Business Administration (SBA)
Authority	Small Business Investment Act of 1958 (P.L. 85-699)
Annual Funding	In FY2010, and again in FY2011, the SBA was provided \$80.0 million to cover loan subsidy costs for the 7(a) loan guaranty program. In FY2012, the SBA was provided \$207.1 million for credit subsidies for the 7(a) and 504/CDC loan guaranty programs, with the 504/CDC program receiving \$67.7 million of that amount. In FY2013, the SBA was provided \$316.3 million for credit subsidies for the 7(a) and 504/CDC loan guaranty programs (after sequestration), with the 504/CDC program receiving \$98.1 million of that amount. In FY2014, the SBA was provided \$107.0 million for 504/CDC loan guaranty program loan credit subsidies. The 7(a) program did not require funding for loan credit subsidies in FY2014. In FY2015, the SBA was provided \$45.0 million for loan subsidy costs for the 504/CDC loan guaranty program. The Administration reported that the 7(a) loan guaranty program will not require funding for loan credit subsidies in FY2015.
Scheduled Termination	None
Description	Provides long-term fixed rate financing for major fixed assets, such as land, buildings, equipment, and machinery. Of the total project costs, a third-party lender must provide at least 50% of the financing; the Certified Development Company provides up

to 40% of the financing through a 100% SBA-guaranteed debenture; and the applicant provides at least 10% of the financing. Qualified projects are required to modernize or upgrade facilities by (1) reducing energy use by at least 10%; (2) employing sustainable design, or low-impact design, that reduces fossil fuel use; (3) planning, equipping, and/or installing process upgrades or renewable energy sources—such as the small-scale (micropower) production of energy for individual buildings or communities consumption; or (4) supporting renewable fuels production by biodiesel and ethanol producers.

Qualified Applicant(s)	Small businesses meeting the size and eligibility standards
Qualified Technologies	Fossil fuels; energy efficiency equipment; renewable energy sources (unspecified); renewable fuels, including biodiesel and ethanol
For More Information	See CRS Report R41184, <i>Small Business Administration 504/CDC Loan Guaranty Program</i> , by Robert Jay Dilger; the SBA website; and program number 59.041 at the CFDA website

VI. U.S. Department of Housing and Urban Development

1. Energy Efficient Mortgages (EEMs)

Administered by	Federal Housing Administration (FHA) and Department of Veterans Affairs (VA). Conventional mortgages: Private lenders that sell mortgage loans to Fannie Mae or Freddie Mac may also offer Energy Efficient Mortgages (EEMs)
Authority	EEMs were initially introduced by lenders in the 1980s. In 1992, three pieces of legislation passed by Congress worked towards standardizing and expanding the use of EEMs. In 1992, Congress established an FHA Energy Efficient Mortgage Pilot Program (P.L. 102-550). The program was later expanded beyond five states to become a national program. The Housing and Economic Recovery Act of 2008 (HERA; P.L. 110-289) increased the maximum amount that can be added to an FHA mortgage for energy efficient improvements. The 111 th Congress also passed some incentives to encourage green home improvements in the American Recovery and Reinvestment Act of 2009 (ARRA; P.L. 111-5).
Scheduled Termination	None
Description	Homeowners can take advantage of EEMs to finance a variety of energy efficiency measures, including renewable energy technologies, in a new or existing home. The federal government directly provides these loans through the FHA and VA lending programs. Fannie Mae and Freddie Mac will also purchase EEMs from primary lenders. Primary lenders may issue EEMs that do not conform to underwriting standards.
Qualified Applicant(s)	The loan is available to anyone who meets the income requirements for FHA's Section 203 (b), provided the applicant can meet the monthly mortgage payments. New and existing owner-occupied homes of up to two units qualify for this loan. Cooperative units are not eligible. VA: available to qualified military personnel, reservists, and veterans; Conventional: Applicants qualifying for a conventional mortgage are also eligible for an energy efficient mortgage.
Qualified Technologies	Passive solar space heat; solar water heat; solar space heat; photovoltaics; daylighting; and other technologies not specifically identified
For More Information	See the HUD, Energy Star, and DSIRE websites

VII. Department of Labor

1. Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors

Administered by	Employment Training Administration
Authority	American Recovery and Reinvestment Act of 2009 (ARRA; P.L. 111-5), Title VIII
Annual Funding	Project Grants: \$0 for FY2008 \$750 million for FY2009 (ARRA) which remained available through June 30, 2010 \$0 for FY2010-FY2014 FY2015 data is currently unavailable; the FY2015 budget request does not provide details on this program.
Scheduled Termination	None
Description	This program provides competitive grants for worker training and placement in high growth and emerging industry sectors.
Qualified Applicant(s)	State, local, and tribal governments; colleges and universities; private nonprofit institutions/organizations
For More Information	See the U.S. Department of Labor's (DOL's) <i>Training and Employment Notice</i> for this program; and program number 17.275 at the CFDA website

VIII. Department of Veterans Affairs

1. Energy Efficient Mortgages (EEMs)

Administered by	FHA and VA. Conventional mortgages: Private lenders that sell mortgage loans to Fannie Mae or Freddie Mac may also offer EEMs
Authority	EEMs were initially introduced by lenders in the 1980s. In 1992, three pieces of legislation passed by Congress worked towards standardizing and expanding the use of EEMs. In 1992, Congress established an FHA Energy Efficient Mortgage Pilot Program (P.L. 102-550). The program was later expanded beyond five states to become a national program. The Housing and Economic Recovery Act of 2008 (HERA; P.L. 110-289) increased the maximum amount that can be added to an FHA mortgage for energy efficient improvements. The 111 th Congress also passed some incentives to encourage green home improvements in the American Recovery and Reinvestment Act of 2009 (ARRA; P.L. 111-5).
Scheduled Termination	None
Description	Homeowners can take advantage of EEMs to finance a variety of energy efficiency measures, including renewable energy technologies, in a new or existing home. The U.S. federal government directly provides these loans through the FHA and VA lending programs. Fannie Mae and Freddie Mac will also purchase EEMs from primary lenders. Primary lenders may issue EEMs that do not conform to underwriting standards.
Qualified Applicant(s)	The loan is available to anyone who meets the income requirements for FHA's Section 203 (b), provided the applicant can meet the monthly mortgage payments. New and existing owner-occupied homes of up to two units qualify for this loan. Cooperative units are not eligible. VA: available to qualified military personnel, reservists, and veterans; Conventional: applicants qualifying for a conventional mortgage are also eligible for an energy efficient mortgage.
Qualified Technologies	Passive solar space heat; solar water heat; solar space heat; photovoltaics; daylighting; and other technologies not specifically identified
For More Information	See the HUD, Energy Star, and DSIRE websites

Appendix A. Summary of Federal Renewable Energy and Energy Efficiency Incentives/Index of Programs

Table A-1. Federal Incentives by Agency

Administering Agency	Program	Description	U.S. Code Citation	FY2015 Appropriations ^a	Expiration Date
Department of Energy	Advanced Manufacturing Office (formerly Industrial Technologies Program)	Develops and supports the commercialization of new energy efficient technologies to improve industrial efficiency while increasing productivity	42 U.S.C. §17111 et seq.	\$200 million	None
	Advanced Research Projects Energy Financial Assistance Program (ARPA-E)	Grants to finance sophisticated energy technology R&D projects to accelerate transformation technology advances	42 U.S.C. §16538	\$280 million	Program evaluation after FY2012
	Bioenergy Technologies Program (formerly Biomass and Biorefinery Systems R&D Program)	Grants to develop cost-effective technologies and systems to transform domestic biomass resources into biofuels, bioproducts, and biopower	42 U.S.C. §16232	\$225 million	None
	Building Technologies Program	Provides financial and technical assistance to improve efficiency of buildings and the equipment, components, and systems within them	42 U.S.C. §17061-17124	\$172 million	None
	Conservation Research and Development Grant Program	Grants to finance long-terms R&D efforts in buildings technologies, Industrial technologies, vehicle technologies, and hydrogen/fuel cell technologies	42 U.S.C. §5901 et seq.	\$0 for FY2014 For fiscal year 2014 (to date) \$67,680,841 has been de-obligated from this CFDA program number. FY2015 data not yet available	None
	Electricity Delivery and Energy Reliability, Research, Development and Analysis Grant Program	Grants to develop cost-effective technology to enhance the reliability, efficiency, and resiliency of the electric grid	42 U.S.C. §17381 et seq.	\$147 million	None
	Energy Efficiency and Renewable Energy	Provides financial assistance to stimulate increased usage of energy	See Notes field ^b	\$12.2 million (est.) for FY2014;	None

Administering Agency	Program	Description	U.S. Code Citation	FY2015 Appropriations^a	Expiration Date
	Information Dissemination, Outreach, Training, and Technical Analysis/Assistance Program	efficiency/ renewable energy technologies and accelerate the adoption of these technologies		FY2015 data is not yet available.	
	Energy Efficiency and Renewable Energy Technology Deployment, Demonstration, and Commercialization Grant Program	Provides financial assistance for deployment, demonstration, and commercialization of energy efficiency and renewable energy technologies	42 U.S.C. §16191 et seq. and 42 U.S.C. §16231 et seq.	\$0 for FY2014; FY2015 data not yet available.	None
	Federal Energy Management Program	Provides assistance to federal agencies in developing and implementing energy efficiency and renewable energy technologies to meet energy management goals	42 U.S.C. §17131 et seq.	\$27 million	None
	Financial Assistance Program (Office of Science)	Grants support research in the basic sciences and advanced technology concepts and assessments in fields related to energy	42 U.S.C. §13503	\$1.1 billion (est.) for FY2014; FY2015 data not yet available.	None
	Geothermal Technologies Program	Partners DOE with industry, academia, and research facilities to develop geothermal energy technologies	42 U.S.C. §16231 et seq. and 42 U.S.C. §17191 et seq.	\$55 million	None
	Hydrogen & Fuel Cell Technologies Program	Partners DOE with industry, academia, and national laboratories to develop hydrogen and fuel cell technologies for the marketplace	42 U.S.C. §16151 et seq.	\$97 million	None
	Inventions and Innovations Program	Provides financial and technical assistance to develop innovative cost-effective ideas and inventions with future commercial value. Focus on energy efficiency and renewable energy technologies.	42 U.S.C. §5913	\$0 for FY2014; FY2015 data not yet available.	None

Administering Agency	Program	Description	U.S. Code Citation	FY2015 Appropriations ^a	Expiration Date
	Loan Guarantee Program	Loan guarantees to encourage commercial use of new or significantly improved technologies that avoid, reduce, or sequester air pollutants or greenhouse gas emissions	42 U.S.C. §16511 et seq.	\$17 million for the Innovative Technology Loan Guarantee Program (Section 1703) \$0 for the Temporary Loan Guarantee Program (Section 1705)	None
	Regional Biomass Energy Programs	Provides financial assistance to increase America's use of fuels, chemicals, materials, and power made from domestic biomass	See Notes field ^b	\$0	None
	Renewable Energy Production Incentive	Provides incentive payments for electricity generated and sold by new qualifying renewable energy facilities	42 U.S.C. §13317	\$0 for FY2014 FY2015 data not yet available.	End of FY2026
	Renewable Energy Research and Development Program	Provides financial assistance to conduct R&D efforts in renewable energy technologies	42 U.S.C. §16231 et. seq.	\$774.7 million (est.) for FY2014; Data for FY2015 not yet available.	None
	Small Business Innovation Research/Small Business Technology Transfer Programs	Grants for small businesses to develop and commercialize energy technologies, including energy efficiency and renewable energy technologies	15 U.S.C. §638	\$27.5 million	None
	Solar Energy Technologies Program	Program partners with industry, universities, and national laboratories to finance R&D and bring reliable and affordable solar energy technologies to the marketplace	42 U.S.C. §16231 et seq. and 42 U.S.C. §17171 et seq.	\$233 million	None
	State Energy Program	Provides grants to states to design and implement their own renewable energy and energy efficiency programs	42 U.S.C. §6321 et seq.	\$50 million	None

Administering Agency	Program	Description	U.S. Code Citation	FY2015 Appropriations^a	Expiration Date
	Tribal Energy Program	Provides financial and technical assistance, education, and training to tribes to evaluate and develop renewable energy sources and energy efficiency measures	25 U.S.C. §3501 et seq.	\$13.5 million	None
	Vehicle Technologies Program	Program partners with industry leaders to develop and deploy advanced transportation technologies to improve vehicle fuel efficiency and domestically produce clean and affordable alternative fuels	42 U.S.C. §17011 et seq.	\$280 million	None
	Water Power Program (formerly Wind and Hydropower Technologies Program)	Program partners with industry, states, federal entities, and other stakeholders on R&D projects to improve the performance, lower costs, and accelerate the deployment of water power technologies	42 U.S.C. §16231 et. seq and 42 U.S.C. §17211 et seq.	\$61 million	None
	Weatherization Assistance Program	Provides financial and technical assistance to states to increase the energy efficiency of low-income households	42 U.S.C. §6861 et seq.	\$172 million	None
	Wind Energy Program (formerly Wind and Hydropower Technologies Program)	Program partners with industry, states, federal entities, and other stakeholders on R&D projects to improve the performance, lower costs, and accelerate the deployment of wind energy technologies	42 U.S.C. §16231 et. seq	\$107 million	None
Internal Revenue Service	Business Energy Investment Tax Credit	Provides a tax credit for 30% of total expenditures on eligible systems placed in service, except geothermal systems, microturbines, and combined heat and power systems (10%)	26 U.S.C. §48	N/A	12/31/2016 for most eligible systems (except geothermal and solar thermal)
	Energy Efficient Commercial Buildings Tax Deduction	Tax deduction for certain qualifying systems and buildings	26 U.S.C. §179D (amended)	N/A	12/31/2014
	Energy-Efficient	Provides tax credits of up	26 U.S.C. §45L	N/A	12/31/2014

Administering Agency	Program	Description	U.S. Code Citation	FY2015 Appropriations ^a	Expiration Date
	New Homes Tax Credit for Home Builders	to \$2,000 for builders of new, energy-efficient homes	(amended)		
	Modified Accelerated Cost-Recovery System (MARCS)	Allows businesses to recover investments in certain renewable energy property through depreciation deductions	26 USC §168 and 26 USC §48	N/A	N/A
	Qualified Energy Conservation Bonds (QEGBs)	Bond authority is allocated to state, local, and tribal governments to finance a broad range of energy efficiency and renewable energy projects	26 U.S.C. §54A; 26 U.S.C. §54D; 26 U.S.C. §6431	N/A	N/A
	Renewable Energy Production Tax Credit (PTC)	Provides a per-kilowatt-hour tax credit for electricity generated by qualified renewable energy technologies and sold during the tax year	26 U.S.C. §45 (amended)	N/A	12/31/2014
	Residential Energy Conservation Subsidy Exclusion (Corporate)	Corporate tax exemption for energy-conservation subsidies are provided by public utilities, either directly or indirectly	26 U.S.C. §136 (amended)	N/A	None
	Residential Energy Conservation Subsidy Exclusion (Personal)	Personal tax exemption for energy-conservation subsidies provided by public utilities, either directly or indirectly	26 U.S.C. §136 (amended)	N/A	None
	Residential Energy Efficiency Tax Credit	Provides tax credit to residents/individuals for the installation of qualified energy efficient equipment to existing homes (primary residence)	26 U.S.C. §25C	N/A	12/31/2014
	Residential Renewable Energy Tax Credit	Provides a tax credit to residents/ individuals for the installation of qualified renewable energy systems to existing homes. Home must serve as owner's primary residence.	26 U.S.C. §25D (amended)	N/A	12/31/2016
Department of Agriculture	Assistance to High Energy Cost Rural Communities Program	Provides financial assistance to rural communities with high energy costs	7 U.S.C. §918a	\$10 million	None
	Bioenergy Program for	Supports and ensures an expanding production of	7 U.S.C. §8105	Mandatory funding of \$15	Authorized through FY2018

Administering Agency	Program	Description	U.S. Code Citation	FY2015 Appropriations^a	Expiration Date
	Advanced Biofuels	advanced biofuels by providing payments to advanced biofuels producers		million annually for FY2014-FY2018 to remain available until expended. Discretionary funding of \$20 million annually for FY2014-FY2018.	
	Biomass Crop Assistance Program (BCAP)	Provides assistance to support the production of eligible biomass crops on land within approved project areas	7 U.S.C. §8111	The FY2014 farm bill authorized mandatory CCC funding of \$25 million annually for FY2014-FY2018. For FY2015, P.L. 113-235 limits funding to not more than \$23 million.	Authorized through FY2018
	Biorefinery Assistance Program	Assists in the development of new technologies for development of biofuels	7 U.S.C. §8103	\$100 million in FY2014 and \$50 million each for FY2015 and FY2016 for loan guarantees.	Authorized through FY2016
	Community Wood Energy Program	Provides grants to states and local governments to develop community wood energy plans or acquire or upgrade community wood energy systems	7 U.S.C. §8113	Discretionary funding of \$5 million annually was authorized to be appropriated for FY2014-FY2018.	Authorized through FY2018
	New Era Rural Technology Competitive Grants Program	Provides grant funding for approved technology development, applied research, and training to develop bioenergy and agriculture-based renewable energy resources	7 U.S.C. §3319e	\$0	Authorized through FY2013; This program has not been funded since FY2011. However, the award(s) have not yet reached Statutory Time Limit. Hence, NIFA does not wish to archive this CFDA Program.
	Repowering Assistance Program	Provides financial incentives to biorefineries in existence on June 18, 2008, to replace the use of fossil fuels used to produce heat or power	7 U.S.C. §8104	Mandatory CCC funding of \$12 million for FY2014. Discretionary authorization of	Authorized through FY2018

Administering Agency	Program	Description	U.S. Code Citation	FY2015 Appropriations ^a	Expiration Date
		by installing new systems that use renewable biomass or to produce new energy from renewable biomass		\$10 million annually for FY2014-FY2018 was authorized.	
	Rural Energy for America Program	Provides grants and loan guarantees to promote energy efficiency and renewable energy to agricultural producers and rural small businesses	7 U.S.C. §8107	Mandatory CCC funds of \$50 million are authorized for FY2014 and each fiscal year thereafter Discretionary authorization of \$20 million annually was authorized for FY2014-FY2018	Authorized through 2018
	Sustainable Agriculture Research and Education	Provides grants for research projects with the purpose of enhancing biomass energy crop production and increasing the energy efficiency of agricultural operations	7 U.S.C. §5801 et seq.	\$22.7 million	None
Department of Housing and Urban Development	Energy Efficient Mortgages	Provides backing of loans for energy efficient mortgages to finance the installation of energy efficiency or renewable energy technologies in new or existing homes	12 U.S.C. §1701z-16	N/A	None
Department of the Interior	Energy and Mineral Development Program: Minerals and Mining on Indian Lands	Facilitate the inventory, assessment, promotion, and marketing of both renewable and nonrenewable energy and mineral resources on Indian lands	25 U.S.C. §450 25 U.S.C. §13 25 U.S.C. §2101 et seq 16 U.S.C. §1271 et seq.	\$14.9 for FY2015	None
	Tribal Energy Development Capacity Grant	Grants to Indian tribes to develop and sustain the managerial and technical capacity needed to develop their energy resources and properly account for resulting energy production and revenues	25 U.S.C. §3502	\$0 requested for FY2015	None
Department of Labor	Program of Competitive Grants for Worker Training and Placement in High Growth and	Intended to preserve and create jobs; promote economic recovery; assist those most impacted by the recession; provide investments; and invest in	See Notes field ^b	\$0 for FY2014; Data for FY2015 not yet available.	None

Administering Agency	Program	Description	U.S. Code Citation	FY2015 Appropriations ^a	Expiration Date
	Emerging Industry Sectors	infrastructure			
Department of Veterans Affairs	Energy Efficient Mortgages	Provides backing of loans for energy efficient mortgages to finance the installation of energy efficiency or renewable energy technologies in new or existing homes	12 U.S.C. §1701z-16	N/A	None
Small Business Administration	7(a) Loan Guarantees	Provides guaranteed loans from lenders to small businesses	15 U.S.C. §636(a)	The Administration reported that the 7(a) loan guaranty program will not require funding for loan credit subsidies in FY2015. In FY2015, the SBA was provided \$45.0 million for loan subsidy costs for the 504/CDC loan guaranty program.	None
	504 Loan Guarantees	Provides long-term fixed rate financing for major fixed assets, such as land, buildings, equipment, and machinery.	16 U.S.C. §685	FY2015, the SBA was provided \$45.0 million for loan subsidy costs for the 504/CDC loan guaranty program.	None

Source: The Congressional Research Service (CRS).

- a. FY2015 Appropriations data compiled by CRS using executive agency budget justifications, congressional committee reports, and program descriptions from the online edition of the *Catalog of Federal Domestic Assistance*. Reflects the FY2013 Continuing Resolution but does not incorporate the reductions from the Budget Control Act sequester.
- b. Some programs are not specifically identified or codified in the United States Code.

Appendix B. Index of Programs by Applicant Eligibility and Technology Type

Table B-1. Index of Programs by Applicant Eligibility

Applicant Eligibility	Program Numbers ^a
Advanced Technology Centers	III-6
Agricultural/Extension/Biofuel Producers	II-4, III-2, III-3, III-4, III-7, III-8, III-9
Alaska Native Corporations	I-14
Builder/Developer	II-5, II-6
Commercial/Industrial/For-Profit	I-1, I-2, I-3, I-4, I-5, I-6, I-7, I-10, I-12, I-13, I-14, I-15, I-17, I-20, I-21, I-23, I-24, II-4, II-5, II-7, II-9, III-1, III-2, III-3, III-4, III-7, III-8
Cooperative/Collaborative/Consortia	I-16, I-20, III-1, III-4, III-8
Federal Government	I-4, I-6, I-7, I-12, I-22, II-5, III-9
Higher Education (Colleges and Universities)	I-1, I-2, I-3, I-4, I-5, I-6, I-7, I-8, I-12, I-13, I-14, I-17, I-20, I-21, I-23, I-24, III-4, III-6, III-9, VII-1
Local Government	I-2, I-6, I-7, I-8, I-12, I-13, I-14, I-16, I-17, I-21, I-23, I-24, II-8, III-1, III-4, III-5, III-8, VII-1
National Laboratories	I-4, I-5, I-6, I-7, I-8, I-12, III-4
Nonprofit	I-2, I-13, I-14, I-16, I-17, I-20, I-21, I-23, I-24, III-1, III-9, VII-1
Other/Cross-Cutting	I-20, II-9
Research Organization	I-20, I-21
Residential/Individual	I-11, I-14, II-1, II-2, II-3, III-1, III-4, III-9, IV-1, V-1
Schools	III-8
Small Businesses	I-6, I-7, I-11, I-23, I-25, II-4, V-1, V-2
State Government	I-2, I-6, I-7, I-8, I-9, I-12, I-13, I-14, I-15, I-16, I-17, I-18, I-21, I-23, I-24, II-5, II-8, III-1, III-4, III-5, III-8, III-9, VII-1
Tribal Government	I-6, I-9, I-13, I-14, I-16, I-17, I-18, I-19, I-21, I-23, I-24, II-8, III-1, III-4, III-8, IV-1, IV-2, VII-1
U.S. Territories	I-9, I-18
Utilities	I-16, II-4, III-4, III-8
Veterans	VI-1, VIII-1

Source: CRS.

- a. Program numbers correspond to agency (Roman numeral) and (Arabic) number assigned to each program as displayed in the Table of Contents.

Table B-2. Index of Programs by Technology Type

Qualified Technologies	Program Numbers ^a
Advanced Batteries	I-12, I-13
Air Conditioners	I-9, I-19, II-2, II-5
Alternative Vehicles/Vehicle Technologies	I-4, I-12, II-9
Anaerobic Digestion	I-16, II-8, II-9, III-8
Batteries (Energy Storage)	I-12, I-13
Biodiesel / Biofuels	I-1, I-12, I-24, III-2, III-4, III-9
Boilers	I-9, I-19, II-2, II-5
Biomass	I-1, I-2, I-15, I-16, I-17, I-19, I-22, II-2, II-4, II-7, II-8, II-9, III-2, III-3, III-4, III-5, III-6, III-7, III-8, III-9
Caulking/Weather Stripping	I-9, I-19, II-5
Chillers	I-19, II-5
Clothes Washers	I-19
Combined Systems/CHP/Energy Management Systems	I-8, I-19, II-4, II-9, III-8
Comprehensive/Whole Building	I-19, II-5, II-6
Doors	I-19, II-2, II-5
Duct/Air Sealing	I-9, I-19, II-5
Equipment (Energy Efficient)	I-8
Fuel Cells	I-4, I-8, I-13, I-15, I-17, I-24, II-3, II-4, II-9, III-8
Furnaces	I-9, I-19, II-2, II-5
Geothermal (All)	I-3, I-15, I-17, I-22, II-4, II-9, III-8
—Geothermal (Direct Use)	II-4, II-9, III-8
—Geothermal (Electric)	I-16, I-19, I-24, II-4, II-7, II-8, II-9, III-8
—Geothermal (Heat Pumps)	I-19, II-3, II-4, II-9, III-8
Heat Pumps	II-2, II-5
Hybrid Electric	I-12
Hydrogen	I-4, I-13, I-15, I-17, III-8
Hydropower (All)	I-6, I-15, I-17, I-22, II-7, II-8
—Hydroelectric	I-6, I-19, I-24, II-7, II-8, III-8
—Hydrokinetic	I-6, II-7, II-8
—Ocean	I-6, I-16, I-22, I-24, II-7, II-8, III-8
—Tidal	I-6, I-16, I-24, II-7, II-8, III-8
—Wave	I-6, I-16, I-24, II-7, II-8, III-8
Insulation	I-9, I-19, II-2, II-5,
Landfill Gas	I-16, II-7, II-8, II-9
Lighting/Lighting Sensors	I-8, I-19, I-24, II-4, II-5, II-9, VI-1, VIII-1

Qualified Technologies	Program Numbers^a
Manufacturing Facilities	I-24
Microturbines	II-4, III-8
Municipal Solid Waste	II-7, II-8, II-9
Other Technologies ^b	I-9, I-11, I-13, I-14, I-18, I-19, I-20, I-21, I-23, I-25, II-1, III-1, III-8, III-9, IV-1, IV-2, V-1, V-2, VI-1, VIII-1
Programmable Thermostats	I-9, I-19
Refrigerators/Freezers	I-19
Renewable Transportation Fuels	I-24, II-9, III-8
Roofs	I-19, II-2, II-5
Siding	I-19, II-5
Smart Grid	I-21
Solar (All)	I-5, I-8, I-15, I-17, I-22, II-3, II-4, II-9, III-8
—Photovoltaics	I-5, I-8, I-16, I-19, I-24, II-1, II-3, II-4, II-8, II-9, III-8, VI-1, VIII-1
—Solar Space Heat	I-19, II-1, II-3, II-4, II-9, III-8, VI-1, VIII-1
—Solar Thermal Electric/Process	I-16, I-24, II-3, II-4, II-8, II-9, III-8
—Solar Water Heat	II-1, II-3, II-4, II-9, III-8, VI-1, VIII-1
Water Heaters	I-19, II-2, II-5
Wind	I-7, I-16, I-17, I-19, I-22, I-24, II-3, II-4, II-7, II-8, II-9, III-8
Windows	I-8, I-9, I-19, II-2, II-5

Source: CRS.

- a. Program numbers correspond to agency (Roman numeral) and (Arabic) number assigned to each program as displayed in the Table of Contents.
- b. Other technologies include cross-cutting and advanced technologies, other unspecified technologies, all energy efficiency and/or renewable energy technologies, or not specifically identified.

Appendix C. Expired Federal Energy Efficiency and Renewable Energy Incentive Programs

1. Assisted Housing Stability and Energy and Green Retrofit Investments Program (Recovery Act Funded)

Administered by	Department of Housing and Urban Development (HUD)
Authority	American Recovery and Reinvestment Act of 2009 (ARRA; P.L. 111-5)
Annual Funding	(Project Grants) \$0 for FY2009 \$235 million for FY2010 \$0 for FY2011
Scheduled Termination	All obligations were to be made by September 30, 2010 All obligations were to be made by September 30, 2010. Receiving property owners were required to spend the funds on the specific improvements within two years of receipt.
Description	This program provided funding for energy and green retrofit investments to certain eligible assisted, affordable multifamily properties. Funding included incentives for participating property owners, a set-aside for administrative functions, and a set-aside for due diligence and underwriting support. Assistance was for specific retrofit purposes.
Qualified Applicant(s)	Residential
Qualified Technologies	Specific technologies not identified
For More Information	See program number 14.318 at the CFDA website

2. Clean Renewable Energy Bonds (CREBs)

Administered by	Internal Revenue Service
Authority	26 U.S.C. 54 (old CREBs); 26 U.S.C. 54A (new CREBs) Energy Policy Act of 2005 (EPACT 2005; P.L. 109-58) Tax Relief and Health Care Act of 2006 (P.L. 109-432) Energy Improvement and Extension Act of 2008 (P.L. 110-343) American Recovery and Reinvestment Act of 2009 (ARRA; P.L. 111-5)
Annual Funding	EPACT originally allocated \$800 million of tax credit bonds to be issued between January 1, 2006, and December 31, 2007. Following the enactment of the federal Tax Relief and Health Care Act of 2006, the IRS made an additional \$400 million in CREBs financing available for 2008 through Notice 2007-26. In November 2006, the IRS announced that the original \$800 million allocation had been reserved for a total of 610 projects. The additional \$400 million (plus surrendered volume from the previous allocation) was allocated to 312 projects in February 2008. Of the \$1.2 billion total of tax-credit bond volume cap allocated to fund renewable-energy projects, state and local government borrowers were limited to \$750 million of the volume cap, with the rest reserved for qualified municipal or cooperative electric companies. The Energy Improvement and Extension Act of 2008 (Div. A, Section 107) allocated \$800 million for new CREBs. In February 2009, the American Recovery and Reinvestment Act of 2009 (Div. B, Section 1111) allocated an additional \$1.6 billion to expand the total new CREBs allocation to \$2.4 billion
Scheduled Termination	The deadline for new CREB applications from electric cooperatives expired November 1, 2010, and bonds for government entities and public power providers were fully allocated in October 2009
Description	CREBs were used to finance renewable energy projects. CREBs were issued,

	theoretically, with a 0% interest rate. The borrower paid back only the principal of the bond and the bondholder receives federal tax credits in lieu of the traditional bond interest.
Qualified Applicant(s)	State, local, and tribal governments; municipal utility; rural electric cooperative
Qualified Technologies	Solar thermal electric; photovoltaics; landfill gas; wind; biomass; hydroelectric; geothermal electric; municipal solid waste; hydrokinetic power; anaerobic digestion; tidal energy; wave energy; ocean thermal
For More Information	See Internal Revenue Service Bulletin 2007-14; and Internal Revenue Service Notice 2009-33

3. Energy Efficient Appliance Rebate Program (EEARP)

Administered by	EERE
Authority	Energy Policy Act of 2005 (EPACT 2005; P.L. 109-58) Title I, Part B; American Recovery and Reinvestment Act of 2009 (ARRA; P.L. 111-5)
Annual Funding	\$0 for FY2008 \$298.5 million in FY2009 from ARRA \$0 for FY2010-FY2013
Scheduled Termination	This program was authorized through FY2010. An act of Congress is required to reauthorize this program.
Description	The program provided financial and technical assistance to states to establish residential Energy Star rated appliance rebate programs. The program's objectives were to reduce fossil fuel emissions created as a result of activities within the jurisdictions of eligible entities; and to improve energy efficiency in the residential sector.
Qualified Applicant(s)	State governments, including U.S territories and possessions
Qualified Technologies	Energy efficient appliances
For More Information	See program number 81.127 at the CFDA website

4. Energy Efficient Appliance Tax Credit for Manufacturers

Administered by	Internal Revenue Service
Authority	26 U.S.C. §45M Energy Policy Act of 2005 (EPACT 2005; P.L. 109-58), Title XIII, Subtitle C, Section 1334(a) Energy Improvement and Extension Act of 2008 (P.L. 110-343), Division B, Section 305 Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 (P.L. 111-312) American Taxpayer Relief Act of 2012 (ATRA, P.L. 112-240)
Scheduled Termination	December 31, 2013
Description	A tax credit for each manufacturer was limited to a total of \$25 million for 2011, 2012, and 2013 combined.
Qualified Applicant(s)	Industrial; appliance manufacturers
Qualified Technologies	Clothes washers; dishwashers; refrigerators
For More Information	See the IRS website; IRS form 8909

5. Energy Efficiency and Conservation Block Grants Program (EECBG)

Administered by	EERE
Authority	Energy Independence and Security Act of 2007 (EISA; P.L. 110-140), Title V, Subtitle E American Recovery and Reinvestment Act of 2009 (ARRA; P.L. 111-5)
Annual Funding	\$0 for FY2008 \$3.2 billion for FY2009 from ARRA \$0 for FY2010-FY2012
Scheduled Termination	This program was authorized through FY2010. An act of Congress is required to reauthorize this program
Description	This program was part of DOE's Weather and Intergovernmental Program. The EECBG Program provided formula and competitive grants to empower local communities to make strategic investments to meet the nation's long-term goals for energy independence and leadership on climate change. Grants could be used for energy efficiency and conservation programs and projects community-wide, as well as renewable energy installations on government buildings.
Qualified Applicant(s)	State, local, and tribal governments, including U.S. territories
Qualified Technologies	Energy efficient equipment and lighting; combined heating and cooling systems; combined heat and power systems; solar; wind; fuel cells; biomass
For More Information	See EERE's Energy Efficiency and Conservation Block Grants Program website; and program number 81.128 at the CFDA website

6. Qualifying Advanced Energy Manufacturing Investment Tax Credit

Administered by	Internal Revenue Service
Authority	26 U.S.C. 48C American Recovery and Reinvestment Act of 2009 (ARRA; P.L. 111-5), Division B, Section 1302 IRS Notice 2013-12 Qualifying Advanced Energy Project Credit Phase II.
Scheduled Termination	Applications no longer accepted. Phase concept papers were due to DOE by 4/9/2013; final applications were due to DOE on 7/23/2013
Description	This tax credit was designed to encourage a U.S.-based renewable energy manufacturing sector. Projects receiving awards are eligible for a tax credit of 30% of the qualified investment required for an advanced energy project.
Qualified Applicant(s)	Commercial, industrial, manufacturing
Qualified Technologies	Lighting; lighting controls/sensors; energy conservation technologies: smart grid; solar water heat; solar thermal electric; photovoltaics; wind; geothermal electric; fuel cells; geothermal heat pumps; batteries and energy storage; advanced transmission technologies that support renewable energy generation; renewable fuels; fuel cells using renewable fuels; microturbines
For More Information	See DOE's webpage for the 48C tax credit; the IRS's 48C webpage; and DSIRE's webpage for the tax credit

7. Renewable Energy Grants (1603 Program)

Administered by	U.S. Department of the Treasury
Authority	Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 (P.L. 111-312), Section 707 American Recovery and Reinvestment Act of 2010 (ARRA; P.L. 111-5) Division B, Sections 1104 and 1603 U.S. Department of Treasury: Grant Program Guidance (amended)
Scheduled Termination	Construction must have begun by December 31, 2011. Applications must have been submitted before October 1, 2012.
Description	The purpose of the 1603 payment was to reimburse eligible applicants for a portion of the cost of installing specified energy property used in a trade or business or for the production of income.
Qualified Applicant(s)	Commercial, Industrial, Agricultural
Qualified Technologies	Solar water heat; solar space heat; solar thermal electric; solar thermal process heat; photovoltaics; landfill gas; wind; biomass; hydroelectric; geothermal electric; fuel cells; geothermal heat pumps; municipal solid waste; CHP/cogeneration; solar hybrid lighting; hydrokinetic; anaerobic digestion; tidal energy; wave energy; ocean thermal; microturbines
For More Information	See the Treasury's 1603 website; 1603 program guidance; and CRS Report R41635, <i>ARRA Section 1603 Grants in Lieu of Tax Credits for Renewable Energy: Overview, Analysis, and Policy Options</i> , by Phillip Brown and Molly F. Sherlock.

Appendix D. Summary of Expired Federal Renewable Energy and Energy Efficiency Incentives/Index of Programs

Table D-1. Expired Federal Incentives by Agency

Administering Agency	Program	Description	U.S. Code Citation	Expiration Date
Department of Energy	Energy Efficiency and Conservation Block Grants Program	Grants to finance energy efficiency and conservation programs/projects in local communities and renewable energy installations on government buildings	42 U.S.C. §17151-17158	None
	Energy Efficient Appliance Rebate Program	Provided financial and technical assistance to states to establish residential Energy Star rated appliance rebate programs	42 U.S.C. §15821	9/30/2010
Internal Revenue Service	Clean Renewable Energy Bonds (CREBs)	Bonds finance renewable energy projects	26 U.S.C. §54 (Old CREBs); 26 U.S.C. §54A (New CREBs)	12/31/2009 (old CREBs); 11/01/2010 (new CREBS)
	Energy Efficient Appliance Tax Credit for Manufacturers	A tax credit for each manufacturer is limited to a total of \$25 million for 2011, 2012, and 2013 combined	26 U.S.C. §45M	12/31/2013
	Qualifying Advanced Energy Manufacturing Investment Credit	This tax credit was designed to encourage a U.S.-based renewable energy manufacturing sector	26 U.S.C. §48C	7/23/2013
	Renewable Energy Grants (1603 Program)	The purpose of the 1603 payment was to reimburse eligible applicants for a portion of the cost of installing specified energy property used in a trade or business or for the production of income.	No U.S. Code citation; see P.L. 111-5 (ARRA) §1603(a)	12/31/2011
Alternative Motor Vehicle Credit	Provides tax credit for hybrid and lean-burn vehicles	26 U.S.C. §30B	N/A	Varies by technology type; See Table D-2 below
Department of Housing and Urban Development (HUD)	Assisted Housing Stability and Energy and Green Retrofit Investments Program (Recovery Act Funded)	This program will provide funding for energy and green retrofit investments to certain eligible assisted, affordable multifamily properties. Funding includes incentives for participating	American Recovery and Reinvestment Act of 2009 (ARRA; P.L. 111-5)	9/20/2011

Administering Agency	Program	Description	U.S. Code Citation	Expiration Date
		property owners, a set-aside for administrative functions, and a set-aside for due diligence and underwriting support. Assistance will be for specific retrofit purposes		

Source: CRS.

Note: Some programs are not specifically identified or codified in the United States Code.

Table D-2. Alternative Motor Vehicle Credit (26 U.S.C. §30B)

Type of Credit	Expiration Date
Fuel Cell Motor Vehicle Credit	December 31, 2014
Qualified Plug-In Electric Drive Motor Vehicle Credit	December 31, 2014
Qualified Plug-In Electric Motor Vehicle Conversion Credit	December 31, 2011
Advanced Lean Burn Technology Motor Vehicle Credit	December 31, 2010
Qualified Alternative Fuel Motor Vehicle Credit	December 31, 2010
Qualified Hybrid Motor Vehicle Credit	December 31, 2010

Source: U.S. Code and the Internal Revenue Service (IRS).

Author Contact Information

Lynn J. Cunningham
Information Research Specialist
lcunningham@crs.loc.gov, 7-8971

Beth Cook
Information Research Specialist
ecook@crs.loc.gov, 7-9090