



BQ ENERGY DEVELOPMENT, LLC

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To: Internal Revenue Service

From: BQ Energy Development, LLC

Date Submitted: November 4, 2022

Deadline for Comments: November 4, 2022

Subject: Comments in response to IRS Notice 2022-51 “*Request for Comments on Prevailing Wage, Apprenticeship, Domestic Content, and Energy Communities Requirements Under the Act Commonly Known as the Inflation Reduction Act of 2022*” (submitted via the Federal eRulemaking Portal)

I. RELEVANT CREDENTIALS AND EXPERIENCE

BQ Energy Development, LLC (“BQED”) is a New York-based developer that focuses exclusively on transforming landfills, brownfields, and Superfund sites into operating solar facilities. Our team has more experience doing this type of work than anyone else in the industry. We are developing dozens of these properties around the United States and have gained a reputation as the leader in this market in the United States. BQED has developed well over 100MW of renewable energy on sensitive land, including a 50MW windfarm in Dumas TX, a 35MW wind project built on an old steel factory in Lackawanna, NY, and the Annapolis Solar Park in Maryland, the largest landfill solar project in operation.

BQED was pleased by the implementation of the Inflation Reduction Act of 2022 (“IRA”) as it is an important step toward reaching the country’s ambitious decarbonization goals. The IRA also includes incentives that will dramatically shift where investment in the clean energy economy will likely be prioritized, encouraging brownfields investment in lower income areas.

However, BQED and many others in the industry have concerns about the prevailing wage and apprenticeship requirements, since that could potentially limit the projects that the IRA was originally intended to support. We submit these comments as BQED’s recommendations and perspective on these topics.

II. BQED COMMENTS TO IRS NOTICE 2022-51 – PREVAILING WAGE AND APPRENTICESHIP REQUIREMENTS.

Where a general wage determination does not exist for the Energy Property, a project wage determination would be required. We recommend that a project wage agreement, negotiated between the project and the applicable trade unions, be considered a project wage determination for purposes of the IRA.

Exceptions to the apprenticeship requirement include cases where a good faith effort was made, but the registered apprenticeship has failed to respond or denied the request. There may be instances where the apprenticeship requirements conflict with state law, so we recommend that the IRS promulgate regulations clarifying that denial due to conflicts between state law and the apprenticeship requirement will be considered a good faith effort.

- cc:
1. Congresswoman Sheila Jackson Lee
 2. Congressman Al Green
 3. Congressman Sean Patrick Maloney
 4. Congressman Patrick Ryan
 5. Mr. Andrew Ginther, Mayor of Columbus, Ohio
 6. Mr. Sylvester Turner, Mayor of Houston, Texas
 7. Ms. Ann Taylor, Mayor of Columbus, Ohio
 8. Abigail Ross Hopper, President and CEO of the Solar Industries Association
 9. Illinois Power Agency