

Response to 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 [Notice 2022-51]

The Southern Alliance for Clean Energy (SACE) was founded in 1985, and has been advocating for clean energy across the Southeast. This comment relates to the eligibility of landfills for the bonus tax credits for energy communities.

I serve as the Solar Program Director for SACE. Prior to joining SACE, I co-authored a research paper “Landfill Solar: Trash to Treasure” which examined the opportunity for closed landfills to serve as host sites for solar photovoltaic power generation.¹ That 2017 vintage research revealed in excess of 30 gigawatt (GW) of solar potential on landfills (municipal solid waste landfills as well as coal ash landfills) across the United States.

More recently, October 2021, RMI published comparable research concluding that “Closed landfills could host an estimated 63 gigawatts (GW) of solar capacity in the near future.” They characterized that as “enough to power 7.8 million American homes or the entire state of South Carolina.”²

The main point is that landfill solar (sometimes known as “brightfields”) represent a tremendous opportunity for the United States’ clean energy transition.

Landfill solar typically costs more than solar on an ordinary site. The 10% bonus credit can make landfill solar economically competitive. As I understand it, that was the legislative intent of those bonus credits.

The first eligible category in the definition of “energy community” is:

[I.R.C. § 45(b)(11)(B)(i)]

a brownfield site (as defined in subparagraphs (A), (B), and (D)(ii)(III) of section 101(39) of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (42 U.S.C. 9601(39))),

That CERCLA reference leads to a complex, multi-part definition that may result in some landfills being ineligible for the “energy community” bonus credits.

SACE would encourage the Treasury Department to adopt the widest possible characterization of “brownfield” to enable as much landfill solar as possible.

Thank you.

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REFERENCES:

1. Jacob, B., and Ayers, M. 2018. "Landfill Solar: Trash to Treasure." Energy Engineering, Vol. 115, No. 5, p.37-47. <https://www.tandfonline.com/doi/abs/10.1080/01998595.2018.12027707>
2. Popkin, M., and Krishnan, A. "The Future of Landfills Is Bright: How State and Local Governments Can Leverage Landfill Solar to Bring Clean Energy and Jobs to Communities across America," RMI, 2021, <https://rmi.org/insight/the-future-of-landfills-is-bright>