

Comment from Sustainable Westchester

Dear Department of the Treasury Staff,

Please find Sustainable Westchester's comments attached.

Thank you,

Carmen Santos  
Manager, Solar Programs  
carmen@sustainablewestchester.org  
Sustainable Westchester  
40 Green Street, Mount Kisco, NY 10549



To: The Department of the Treasury  
Fr: Sustainable Westchester  
Re: Inflation Reduction Act - Notice 2022-51  
Date: November 4, 2022

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## **Credit Enhancements - Notice 2022-51**

Sustainable Westchester is a non-profit organization whose members are 44 municipalities and Westchester County, representing over one million residents, that offers sustainability solutions designed to make a measurable impact at scale. Since 2016 Sustainable Westchester has provided residents and small businesses with clean energy programs that provide access to renewable electricity, support the development of renewable energy assets such as solar and energy storage installations, enable participation in electricity demand response initiatives, building decarbonization, and encourage the adoption of electric vehicles among other clean transportation solutions. Sustainable Westchester is also deeply committed to the idea that a sustainable future is an equitable future. We invest in underfunded and environmentally burdened communities by providing resources that address inequities and foster climate resilience. We submit the following comments based on our experience and expertise working with communities to advance toward an equitable, resilient, clean energy future.

The Treasury should focus on ensuring that there is clear guidance on prevailing wage requirements including categories of workers and the rate at which workers within in each category are paid. There should also be clear guidance on the reporting, ensuring that developers (or entity claiming the federal credit) are meeting required guidelines.

The Act also allows the Treasury to assess a \$50/hour penalty for each apprentice hour falling short of the minimum labor hour requirement level. Eligible taxpayers being able to seek good cause exception from the apprenticeship requirement if the contractor or subcontractor made a “good faith effort” (defined as requesting apprentices from local employment agencies and not receiving a response within 5 business days ) to hire apprentices and demonstrated a lack of availability of such apprentices, “good faith effort” should be at least 10 business days.