

Kongres Container

Latest tax rates for energy storage batteries BESS



Overview

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According to the US Energy Information Administration (EIA), 10.3 gigawatts of utility-scale battery energy storage systems (BESS) were installed in 2024. Nearly six gigawatts of utility-scale BESS were added in the first six months of 2025, and the EIA forecasts that more than 18 gigawatts will be.

Battery storage tax credits have largely been spared from sweeping cuts to clean energy incentives, which were implemented as a result the ' One Big, Beautiful Bill Act.' Passed on July 4, 2025, the legislation largely spares battery energy storage systems (BESS) from the credit reduction that wind.

Battery energy storage systems, or BESS, are crucial pieces of renewable energy systems because they can store excess energy generated during peak production times and release it later when demand is high and generation assets are at maximum capacity. This facilitates a steadier clean energy supply.

The One Big Beautiful Bill Act (OBBA) is set to dramatically reshape how grid scale and residential energy storage systems are treated under federal tax law. The new budget package revises critical incentives laid out by the IRA, focusing particularly on foreign sourcing restrictions, new domestic.

Before the Inflation Reduction Act (IRA) was enacted in 2022, BESS could only access federal tax credit funding when powered by solar and required the business-owned storage to be charged with solar 75 percent of the time. The IRA expanded the investment tax credit by eliminating the requirement.

Systems (BESS) have become a cornerstone of modern energy infrastructure in the United States. As the national grid lessens its dependence on fossil fuels and integrates more renewable energy sources, utility-scale batteries provide essential services such as frequency regulation, energy arbitrage.

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