

VIA ELECTRONIC SUBMISSION

October 31, 2022

Holly Porter
Associate Chief Counsel (Passthroughs & Special Industries)
U.S. Internal Revenue Service
1111 Constitution Ave. NW
Washington, DC 20224

Re: Docket No. IRS-2022-0025, 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]

Dear Ms. Porter:

The diverse coalition of undersigned associations and organizations representing the interests of tens of thousands of companies and millions of skilled employees in the U.S. construction industry, as well as organizations representing the interests of thousands of companies developing and building clean energy projects across America, hereby submits the following request for an extension of the public comment period by 60 days to the U.S. Department of Treasury and Internal Revenue Service in response to the above-referenced notice and agency request for comments published on Oct. 5, 2022.

Request for Extension of Comment Period

Treasury and IRS have requested comments on a wide range of prevailing wage, apprenticeship, domestic content and energy community requirements¹ that must be satisfied by taxpayers/developers seeking the full amount of tax credits for the construction of clean energy projects under the Inflation Reduction Act of 2022, in certain circumstances. The comment deadline is currently Friday, Nov. 4, 2022, which leaves stakeholders just 30 days to provide meaningful comments.

The agencies' request for comments includes 22 detailed questions, many with multiple parts. Aspects of the IRA will result in the unprecedented expansion of cumbersome and potentially anti-competitive labor policies onto private construction projects through the federal tax code. The guidance raises complicated questions and scenarios that will result in many negative and unintended consequences if not handled carefully.

¹ 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, issued Oct. 5, 2022, available at <https://www.irs.gov/pub/irs-drop/n-22-51.pdf>.

The undersigned stakeholders need more time to gather feedback from member companies, construction workers and contractors, organization affiliates, workforce development providers and industry stakeholders to fully understand the potential impacts of the IRA's requirements and provide meaningful comments to the agencies so that the initial guidance does not chill interest in developing clean energy projects.

Once the agency guidance is issued, the IRA says these provisions will take effect on clean energy construction projects in 60 days. Simply put, the industry needs more time to assess the questions raised in the Request for Comments and comply with the eventual agency guidance.

For the reasons outlined above, a 60-day extension from the current Nov. 4 comment period deadline is critical to ensure that the agencies can receive thorough input from all stakeholders affected by this guidance.

Respectfully submitted,

American Chemistry Council
American Concrete Pumping Association
American Fire Sprinkler Association
American Pipeline Contractors Association
Associated Builders and Contractors
Construction Industry Round Table
Energy Marketers of America
Independent Electrical Contractors
Leading Builders of America
Modular Building Institute
National Association of Home Builders
National Black Chamber of Commerce
National Ready Mixed Concrete Association
National Roofing Contractors Association
National Stone, Sand and Gravel Association
National Utility Contractors Association
Plastics Pipe Institute
Power and Communication Contractors Association
Professional Services Council
Small Business and Entrepreneurship Council
U.S. Chamber of Commerce
Western Electrical Contractors Association