

Title: Ownership of energy storage project before it is sold

Generated on: 2026-03-07 22:00:16

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How will the proposed regulations change the definition of solar energy property?

The Proposed Regulations would amend the definition of "solar energy property" so that it no longer includes storage devices. In addition, as noted below, the Dual Use Rule is no longer relevant to determining the eligibility of energy storage technology placed in service after December 31, 2022. Qualified Interconnection Property

Does a retrofitted unit of energy property qualify for service?

The Proposed Regulations would apply the so-called "80/20 Rule" to determine whether a retrofitted "unit of energy property" qualifies as originally placed in service even if it contains some used components of property.

Can a battery storage project owner sell a resource adequacy attribute?

Battery storage project owners can sell and transfer these attributes under long term resource adequacy contracts to these utilities or other load serving entities. In California, utility-scale battery storage projects are eligible for resource adequacy attributes.

What are co-located solar and storage projects?

Co-located solar and storage projects usually feature a mix of the fixed and variable revenue sources, which continue to evolve as changes occur in regional energy regulations and markets.

Explore the legal aspects of energy storage, including regulatory frameworks, ownership rights, compliance standards, and emerging trends in energy law.

Ownership of the project, including the right to obtain any applicable tax credits, is retained by the project sponsor (through its ownership of the project company) or indirectly by tax equity ...

The proposed regulations included a requirement that hydrogen energy storage property be used solely for the production of energy and not for other purposes such as the ...

The IRS and Treasury Department's proposed regulations offer comprehensive guidance on energy property eligibility for the Section 48 credit, addressing key issues such as energy ...

Abstract chapter offers procurement information for projects that include an energy storage component. The material provides guidance for different ownership models including lease, ...



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Explore the key legal challenges in energy storage, including ownership rights, regulatory hurdles, and contractual issues shaping the future of energy law.

The Final Regulations, effective December 12th, clarify certain questions arising from the Proposed Regulations around the ownership and definitions of clean energy property, ...

The IRS and Treasury Department's proposed regulations offer comprehensive guidance on energy property eligibility for the Section 48 ...

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