

Equitable Building Decarbonization Provisions of the 2022 Inflation Reduction Act

This table includes provisions directing investments towards equitable building decarbonization. Funds or credits/rebates designated for building decarbonization are in blue and marked with a (D). Funds or credits/rebates that *could* be used for building decarbonization are in orange and unmarked.

Category	§	Spend by	Benefit	Eligible Applicants	EJ Criteria	Competitive?
Tax Credits, Rebates						
Renewable Facility Energy Credits	13103	--	New energy credits for small-scale solar and wind facilities that service low-income communities	Solar and wind facilities that produce less than 5MW	Facilities must be located in a low-income community or part of a low-income residential building project or low-income economic benefit project	--
Energy Property Tax Credit (D)	13301	Dec. 31, 2032	\$2,000 tax credit for heat pumps and heat pump water headers	Buyers	--	--
Clean Electricity Investment Credit	13702	Starts 2025	New credit for clean electricity or energy storage projects	Eligible projects	Bonuses for projects in “energy communities” , low-income communities , on Tribal land, or in low-income residential buildings	--
HOMES Whole House Energy Efficiency Rebates (D)	50121	Sep. 30, 2031	\$4.3 billion to develop and implement rebate program	State energy offices	States encouraged to provide rebates to “low or moderate income households” (defined by statute) \$200/home rebate for contractors for retrofits in a “disadvantaged community” (defined by the Secretary)	No (same as formula for State Energy Program)
High-efficiency Electric Home Rebates (D)	50122	Sep. 30, 2031	\$4.275 billion	State energy offices	Rebate cap based on household annual income	No (same as formula for State Energy Program)
			\$225 million	Indian Tribes		Maybe (process determined by Secretary)

Category	§	Spend by	Benefit	Eligible Applicants	EJ Criteria	Competitive?
Grants, Loans, and Other Financial Assistance						
Defense Production Act	30001	Sep. 30, 2024	\$500 million to accelerate production of heat pumps and other technologies	--	--	--
Public Housing Retrofits (D)	30002	Sep. 30, 2028	\$837.5 million in HUD direct loans and grants for owners of public housing to improve energy or water efficiency, indoor air quality or sustainability, low-emission technologies, and climate resilience. \$162.5 million to HUD for implementation, research, and contractual expenses.	Owners or sponsors of eligible properties	Benefits residents of federally assisted affordable housing	Maybe (additional requirements issued by HUD Secretary via <i>Federal Register</i> notice)
Energy Code Adoption & Implementation (D)	50131	Sep. 30, 2029	\$1 billion for States and localities to adopt building energy codes for residential buildings and implementation plans	State and local entities	--	No
Tribal Loan Guarantee Program	50145	Sep. 30, 2028	\$75 million for tribal energy loan guarantee program, including electrification planning (also removes 90% cost share requirement and increases cap on total outstanding guaranteed loans from \$2 billion to \$20 billion)	Indian tribes, financial institutions, or tribal energy development organizations	For tribes	--

Category	§	Spend by	Benefit	Eligible Applicants	EJ Criteria	Competitive?
Grants, Loans, and Other Financial Assistance cont.						
GHG Reduction Fund	60103(a)(1)	Sep. 30, 2024	\$7 billion	States, municipalities, tribes, eligible nonprofits	Must “enable low-income and disadvantaged communities ” to deploy/benefit zero-emission technologies (not defined)	Yes
	60103(a)(2)		\$11.97 billion to provide financial and technical assistance	Eligible nonprofits	Must be in “ low-income and disadvantaged communities ” (not defined)	
	60103(a)(3)		\$8 billion to provide financial and technical assistance			
School Emissions Reduction and Monitoring (D)	60106	Sep. 30, 2031	\$37.5 million to monitor and reduce GHG and other air pollutants at schools, plus \$12.5 million in technical assistance	Administered by EPA (see CAA §§ 103(a)-(c); 105)	Schools must be in “ low-income and disadvantaged communities ”	No
Reducing Domestic GHG Emissions in Overburdened Communities (D)	60107(a)(2)	Sep. 30, 2031	\$17 million for education, technical assistance, and partnerships to reduce GHG emissions from domestic electricity generation and use	Administered by EPA (see CAA §§ 103(a)-(c); 105)	Must be in in “ low-income and disadvantaged communities ”	No
Declaration of Construction Products’ Emissions	60112	Sep. 30, 2031	\$250 million for EPA to develop process to declare GHG emissions associated with construction materials	Eligible businesses	--	No
Climate Pollution Reduction Grants	60114	Sep. 30, 2026	\$4.75 billion to develop GHG reduction plans, plus \$250 million for implementation	States, localities, tribes	--	Yes, guarantees at least 1 project/state)
Carbon Labeling for Construction Materials	60116	Sep. 30, 2026	\$100 million for EPA to label construction materials with less embodied GHG emissions	Thru EPA	--	--

Category	§	Spend by	Benefit	Eligible Applicants	EJ Criteria	Competitive?
Grants, Loans, and Other Financial Assistance cont.						
Environmental & Climate Justice Block Grants	60201	Sep. 30, 2026	\$2.8 billion in grants for pollution monitoring and reduction technologies, and investment in low- and zero-emission technologies, among other projects. Additional \$200 million in technical assistance related to grants awarded.	“Community-based” nonprofit organizations	Projects must be “community-led” (not defined) and benefit “disadvantaged communities” (to be defined by EPA Administrator)	Likely
Low-Carbon Building Materials	60503	Sep. 30, 2026	\$2.15 billion for the GSA Federal Buildings Fund to acquire, install low-carbon building materials and products	Thru GSA	--	--
FEMA Building Materials	70006	Sep. 30, 2026	Authorizes FEMA to use certain disaster relief funds to cover costs of low-carbon materials, encourage low-carbon and net-zero projects, including facility repair and replacement	Federal disaster aid recipients	--	Depends on FEMA program