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## **Skadden: Federal Tax Credits Play a Key Role in Wind and Solar ‘Mega Projects’ as the Market Also Engages With Other Technologies**

### **Key Points**

- The One Big Beautiful Bill Act imposed new eligibility deadlines for wind and solar tax credits that have prompted a surge in project construction activity and a corresponding increase in demand for debt and equity financing.
- With the long-term outlook for wind and solar tax credits dimming, lenders and investors seeking additional investment opportunities are exploring other technologies — including nuclear, geothermal and other emerging energy sources — that will remain eligible for federal tax credits and are expected to attract increasing investment in the coming years.
- Factors including increased energy demand for data centers, AI and advanced manufacturing and higher tax credit rates under the Inflation Reduction Act have continued to contribute to growth in project scale, requiring developers to adopt increasingly sophisticated transactions to meet their financing needs for so-called “mega projects.”

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**Skadden, Arps, Slate, Meagher & Flom LLP**

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