

November 30, 2021

Hon. Ronald Wyden  
Chair, Senate Finance Committee  
219 Dirksen Senate Office Building  
Washington, DC 20510-6200

Dear Senator Wyden and Members of the Finance Committee,

We are writing to urge you to remove the \$35 billion nuclear production tax credit (nuclear PTC) from the Build Back Better Act (H.R. 5376). This particularly wasteful and counterproductive provision contradicts and undermines the purpose and intent of Build Back Better, which we enthusiastically support. The funds that would accrue to the owners of existing nuclear power plants through the nuclear PTC should be reallocated to real solutions for climate and environmental justice.

BBBA is supposed to deliver transformative investments to lift up American families, create jobs, and solve the climate crisis by transitioning the country to renewable energy and off of fossil fuels by 2035. Yet the bill approved by the House includes this extraordinarily expensive and ineffective corporate bailout that will do nothing to reduce emissions, advance environmental justice, create jobs, or make communities more resilient against the ravages of climate disruption. There is nothing transformative about giving yet another federal subsidy to the same nuclear power plants that have benefited from decades of direct and indirect public subsidies.

In August, [248 organizations called on Congress and the White House](#) to cancel the nuclear PTC in the BBBA, because nuclear power has severe environmental justice impacts, violating the commitments of the Biden Administration and Congressional leadership. For these very reasons, the White House Environmental Justice Advisory Council [included nuclear energy on a list](#) of investments that DO NOT benefit communities. Wasting the next decade subsidizing aging, increasingly uneconomical nuclear power plants will incentivize environmental racism and [obstruct real solutions to the climate crisis](#). The Nuclear PTC would simply provide massive windfalls to corporations that own existing nuclear power plants, the vast majority of which will remain profitable without them.

As detailed in the [enclosed memorandum](#), amendments adopted in the bill extended the program to six years (from five) and would make utility-owned reactors eligible for the credit. ***We project the cost of the Nuclear PTC at \$35.3 billion.*** This tax subsidy would be both duplicative and doubly unjustified, as there is already [\\$6 billion in Civil Nuclear Credits](#) in the bipartisan infrastructure bill, which would directly subsidize unprofitable nuclear reactors whose closure would impact emissions targets. The Civil Nuclear Credits would be adequate to subsidize 12-14 reactors at levels comparable to those state legislatures are already providing--far more than would be likely to close before 2030 without such support.

There is, in fact, no public policy justification or climate rationale for a nuclear subsidy in the Build Back Better Act. The Nuclear PTC will [not create a single new job](#). It will not deliver any investments to environmental justice communities, while adding to the [environmental health and justice burdens](#) of Indigenous, Black, and Latina/o/x communities. And it will preclude the creation of tens of thousands of

new jobs in renewables, efficiency, and zero-emissions solutions to modernizing our electricity system. Redirecting the same \$35 billion to these new energy resources would create tens of thousands of new jobs, while accelerating emissions reductions nationwide.

By contrast, the nuclear PTC would not only be one of the most inequitable taxpayer subsidies ever, it would reward unethical corporate behavior. The two largest beneficiaries would be Exelon (\$13.5 billion) and Energy Harbor (\$3.0 billion)--both of which are at the center of [federal corruption cases](#) over state-level nuclear subsidy bills enacted in Illinois and Ohio in 2016 and 2018.

Extending eligibility for the Nuclear PTC to regulated utility companies will enable highly profitable investor-owned corporations to claim the tax credit, even though they already recover their costs and a hefty profit margin for their nuclear power plants (typically a 10% rate of return on investment) through state-approved electricity rates. There is no justification for granting a 6-year subsidy for existing nuclear power plants that already earn such generous profits and will continue operating regardless of a gratuitous tax break.

To expend billions of dollars of the limited BBBA budget on a wasteful nuclear bailout would be a gross policy failure. This is especially so, because it would be on top of the \$6 billion for Civil Nuclear Credits in the bipartisan infrastructure bill. The Nuclear PTC is no substitute for the now-canceled Clean Energy Performance Program (CEPP) proposal. CEPP was projected to achieve 80% emissions-free electricity by 2030, at a cost of \$150 billion. If allocated to renewable energy, the funding dedicated to the nuclear PTC would fund tax credits for more than enough wind and solar generation to replace aging, unprofitable nuclear power plants with safe, clean, sustainable, carbon-free, renewable energy.

We urge the Senate Finance Committee to prevent this scandal in the making. Please cancel the Nuclear PTC and direct the funding to measures in BBBA that provide real solutions to climate, jobs, and justice.

With deep regard,

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