



DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-117631-23]

RIN 1545-BQ97

Section 45V Credit for Production of Clean Hydrogen; Section 48(a)(15)

Election to Treat Clean Hydrogen Production Facilities as Energy

Property; Hearing

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking; notice of hearing.

SUMMARY: This document provides a notice of public hearing on proposed regulations relating to the credit for production of clean hydrogen and the election to treat clean hydrogen production facilities as energy property.

DATES: The public hearing on these proposed regulations has been scheduled for Monday, March 25, 2024, at 10 a.m. ET, Tuesday, March 26, 2024, at 10 a.m. ET, and Wednesday, March 27, 2024, at 10 a.m. ET.

ADDRESSES: Monday, March 25, 2024, the public hearing is being held in the Auditorium, at the Internal Revenue Service Building, 1111 Constitution Avenue, N.W., Washington, DC. Due to security procedures, visitors must enter at the Constitution Avenue entrance. In addition, all visitors must present a valid photo identification to enter the building. Because of access restrictions, visitors will not be admitted beyond the immediate entrance area more than 30 minutes before the hearing starts. Participants may alternatively attend the public hearing by telephone.

On Tuesday, March 26, and Wednesday, March 27, 2024, the public hearing will be held by telephone only.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, the Office of Associate Chief Counsel (Passthroughs and Special Industries), (202) 317–6853 (not a toll-free number); concerning submissions of comments, the hearing and/or to be placed on the building access list to attend the public hearing, call Vivian Hayes (202–317–6901) (not a toll-free number) or by email to publichearings@irs.gov (preferred).

SUPPLEMENTARY INFORMATION: The subject of the public hearing is the notice of proposed rulemaking (REG-117631-23) that was published in the **Federal Register** on Tuesday, December 26, 2023 (FR 88 89220). To accommodate all persons who wished to present oral comments at the public hearing, the hearing Monday, March 25, 2024, has been extended to Tuesday, March 26, and Wednesday, March 27, 2024. The additional days, March 26 and March 27, 2024, are reserved for oral comments by telephone only.

Persons who wished to present oral comments at the public hearing were required to submit written and electronic comments and an outline of the topics to be discussed as well as the time to be devoted to each topic by March 4, 2024. This due date for requests to testify has not been extended. Persons who made timely requests to testify will receive the telephone number and access codes for the public hearing.

An agenda showing the scheduling of the speakers will be available free of charge at the hearing, and via the Federal eRulemaking Portal (www.Regulations.gov) under the title of Supporting & Related Material.

Individuals who want to attend the public hearing in person without testifying must also send an email to publichearings@irs.gov to have your name added to the building access list. The subject line of the email must contain the regulation number REG-117631-23 and the language ATTEND In Person. For example, the subject line may say: Request to ATTEND Hearing In Person for REG-117631-23. Requests to attend the public hearing must be received by 5 p.m. ET by March 18, 2024.

Individuals who want to attend the public hearing by telephone without testifying must also send an email to publichearings@irs.gov to receive the telephone number and access code for the hearing. The subject line of the email must contain the regulation number REG-117631-23, and the language ATTEND Hearing Telephonically. For example, the subject line may say: Request to ATTEND Hearing Telephonically for REG-117631-23. Requests to attend the public hearing must be received by 5 p.m. ET by March 18, 2024.

Hearings will be made accessible to people with disabilities. To request special assistance during a hearing please contact the Publications and Regulations Section of the Office of Associate Chief Counsel (Procedure and Administration) by sending an email to publichearings@irs.gov (preferred) or by telephone at (202) 317-6901 (not a toll-free number) by 5 p.m. ET on March 18, 2024.

Any questions regarding speaking at or attending a public hearing may also be emailed to publichearings@irs.gov.

Oluwafunmilayo A. Taylor,

Section Chief,

Publications and Regulations Section,

Associate Chief Counsel,

(Procedure and Administration).

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