

Section 6417(d)(1)(A): I strongly support the provision allowing public universities and colleges eligible for energy tax credits. In addition, I support allowing public universities as instrumentalities of a state, exempt from taxation under IRC section 115, to be an applicable entity. Finally, I request clarity if instrumentalities of a state, exempt from tax under Section 115 of the IRC are an applicable entity and are so included under subtitle A in issued guidance and/or Treasury Regulation.