HR 2160

Maintaining and Enhancing Hydroelectricity and River Restoration Act

Congress: 119 (2025–2027, Current)
Chamber: House
Policy Area: Taxation
Introduced: Mar 14, 2025
Current Status: Referred to the House Committee on Ways and Means.
Latest Action: Referred to the House Committee on Ways and Means. (Mar 14, 2025)
Official Text: https://www.congress.gov/bill/119th-congress/house-bill/2160

Sponsor

Name: Rep. Smith, Adrian [R-NE-3]
Party: Republican • **State:** NE • **Chamber:** House

Cosponsors (19 total)

Cosponsor	Party / State	Role	Date Joined
Rep. DelBene, Suzan K. [D-WA-1]	D · WA		Mar 14, 2025
Rep. Fitzpatrick, Brian K. [R-PA-1]	R · PA		Mar 14, 2025
Rep. Goodlander, Maggie [D-NH-2]	D · NH		Mar 14, 2025
Rep. Schrier, Kim [D-WA-8]	D · WA		Mar 14, 2025
Rep. Tenney, Claudia [R-NY-24]	R · NY		Mar 14, 2025
Rep. Lawler, Michael [R-NY-17]	R · NY		Mar 24, 2025
Rep. Miller, Carol D. [R-WV-1]	R · WV		Mar 27, 2025
Rep. Langworthy, Nicholas A. [R-NY-23]	R · NY		Apr 2, 2025
Rep. Schmidt, Derek [R-KS-2]	R · KS		May 6, 2025
Rep. Flood, Mike [R-NE-1]	R · NE		May 14, 2025
Rep. Mann, Tracey [R-KS-1]	R · KS		May 15, 2025
Rep. Vindman, Eugene Simon [D-VA-7]	D · VA		Oct 3, 2025
Rep. Pappas, Chris [D-NH-1]	D · NH		Oct 31, 2025
Rep. Bacon, Don [R-NE-2]	R · NE		Dec 11, 2025
Rep. Perez, Marie Gluesenkamp [D-WA-3]	D · WA		Jan 7, 2026
Rep. Moore, Barry [R-AL-1]	R · AL		Mar 12, 2026
Rep. Trahan, Lori [D-MA-3]	D · MA		Apr 14, 2026
Rep. Tonko, Paul [D-NY-20]	D · NY		Apr 28, 2026
Rep. Mullin, Kevin [D-CA-15]	D · CA		Oct 13, 2026

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Mar 14, 2025

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
119 S 1183	Related bill	**Mar 27, 2025:** Read twice and referred to the Committee on Finance.

Summary (as of Mar 14, 2025)

Maintaining and Enhancing Hydroelectricity and River Restoration Act

This bill establishes a new investment tax credit in the amount of 30% of the basis of any hydropower improvement property.

The bill defines *hydropower improvement property* as property that

- adds or improves fish passage at a qualified dam;
- maintains or improves the quality of the water retained or released by a qualified dam;
- promotes downstream sediment transport and habitat maintenance;
- upgrades, repairs, or reconstructs a qualified dam to meet safety and security standards;
- improves public uses of, and access to, public waterways impacted by a qualified dam;
- removes an obsolete river obstruction; or
- places into service an approved remote dam.

Further, written approval for hydropower improvement property must be obtained from the Federal Energy Regulatory Commission or state or local officials prior to January 1, 2032.

The bill also allows an election to claim the investment tax credit for qualified progress expenses for some types of hydropower improvement property in advance of such property being placed into service. Any investment tax credit amount claimed for qualified progress expenses reduces the amount of the investment tax credit that may be claimed once the hydropower improvement property is placed into service.

The bill authorizes certain entities, including tax-exempt and governmental entities, to treat the investment tax credit for hydropower improvement property as a payment of tax and receive a refund of any overpayment (also known as elective pay).

Finally, the investment tax credit for hydropower improvement property may be transferred (i.e., sold).

Actions Timeline

- **Mar 14, 2025:** Introduced in House
- **Mar 14, 2025:** Referred to the House Committee on Ways and Means.

LegiList

CONGRESS, MADE CLEAR.

Search Every Federal Bill, Law, and Vote

LegiList is the fastest way to research Congress. Track any bill from introduction to enactment, see how every legislator voted, follow committee activity, and read the full text of every bill — all in one place, always up to date.

legilist.com

Free Course: Learn How Congress Actually Works

LegiList Learn is a free, self-paced course that walks through the entire legislative process — from drafting a bill to a presidential signature. Seven modules, plain language, no politics. Earn a certificate when you finish.

legilist.com/learn

Public data belongs to the public. — legilist.com