



# *City of Rialto* *California*

October 24, 2023

The Honorable Janet Yellen  
Secretary of the Treasury  
U.S. Department of the Treasury  
1500 Pennsylvania Avenue NW  
Washington, D.C. 20220

RE: NAICS Codes For Energy Community Adder Under the Inflation Reduction Act

Dear Secretary Yellen:

As the mayor of the City of Rialto, California, I urge the Department of Treasury to add the following two North American Industry Classification System (NAICS) codes in your next set of regulations for the energy community adder under the Inflation Reduction Act: 1) NAICS Code 2212: Natural Gas Distribution; and 2) NAICS Code 237120: Oil and Gas Pipeline and Related Construction. By ensuring areas with larger mid-stream oil and gas employment and unemployment are included in the IRA's Energy Community bonus credit, we can accelerate our nation's progress towards a greener, more sustainable, and economically prosperous future.

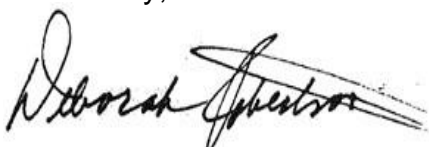
On April 4, 2023, the Internal Revenue Service (IRS) released Notice 2023-29 which provided guidance on the "energy community adder". The notice explained that under the IRA, a 10% additional investment tax credit (ITC) for the renewable energy industry would be added to the credit when new projects are built where there are certain rates of fossil fuel employment and unemployment. However, key NAICS codes were not included in the issued guidance for eligible sites, including those for natural gas distribution and oil and gas pipelines.

With decades of experience working in state and local government, I understand first-hand the challenges of allocating limited resources in a complex and dynamic fiscal environment. Still, I believe that investing in clean energy is a prudent and forward-thinking strategy that will yield significant long-term benefits for California and the entire nation.

Thank you for your attention to this matter. I look forward to the continued partnership between the federal government and the City of Rialto in our shared pursuit of a cleaner and more prosperous future.

Should you have any questions regarding this letter, please feel free to contact me at (909) 820-2689.

Sincerely,

A handwritten signature in black ink, appearing to read "Deborah Robertson". The signature is fluid and cursive, with a prominent loop at the beginning and a long, sweeping tail.

Deborah Robertson  
Mayor