

SJRES 119

A joint resolution providing for congressional disapproval under chapter 8 of title 5, United States Code, of the rule submitted by the Internal Revenue Service relating to "Advanced Manufacturing Production Credit".

Congress: 118 (2023–2025, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Dec 5, 2024

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Dec 5, 2024)

Official Text: <https://www.congress.gov/bill/118th-congress/senate-joint-resolution/119>

Sponsor

Name: Sen. Cotton, Tom [R-AR]

Party: Republican • **State:** AR • **Chamber:** Senate

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Scott, Rick [R-FL]	R · FL		Dec 5, 2024

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Dec 5, 2024

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Dec 5, 2024)

This joint resolution nullifies the final rule issued by the Internal Revenue Service titled *Advanced Manufacturing Production Credit* and published on October 28, 2024. The final rule provides guidance on the tax credit for the production and sale of solar and wind components, inverters, some battery components, and critical minerals, which was added by the Inflation Reduction Act of 2022. The rule, among other things, defines what *produced by the taxpayer* means for purposes of determining eligibility for the tax credit, details the requirements regarding sales between related and unrelated parties, and provides credit amounts and phase-out rules for certain components and critical minerals.

Actions Timeline

- **Dec 5, 2024:** Introduced in Senate
- **Dec 5, 2024:** Read twice and referred to the Committee on Finance.

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