Bill Fact Sheet – January 3, 2026 https://legilist.com Bill page: https://legilist.com/bill/118/hjres/179

# **HJRES 179**

Providing for congressional disapproval under chapter 8 of title 5, United States Code, of the rule submitted by the Department of the Treasury relating to "Clean Vehicle Credits Under Sections 25E and 30D; Transfer of Credits; Critical Minerals and Battery Components; Foreign Entities of Concern".

Congress: 118 (2023–2025, Ended)

Chamber: House Policy Area: Taxation Introduced: Jul 2, 2024

Current Status: Referred to the House Committee on Ways and Means.

**Latest Action:** Referred to the House Committee on Ways and Means. (Jul 2, 2024) **Official Text:** https://www.congress.gov/bill/118th-congress/house-joint-resolution/179

### **Sponsor**

Name: Rep. Palmer, Gary J. [R-AL-6]

Party: Republican • State: AL • Chamber: House

### Cosponsors

No cosponsors are listed for this bill.

### **Committee Activity**

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jul 2, 2024

## **Subjects & Policy Tags**

#### **Policy Area:**

Taxation

## **Related Bills**

Bill	Relationship	Last Action
118 HJRES 148	Identical bill	Jul 18, 2024: Placed on the Union Calendar, Calendar No. 495.
118 SJRES 87	Identical bill	May 16, 2024: Read twice and referred to the Committee on Finance.

### **Summary** (as of Jul 2, 2024)

This joint resolution nullifies the rule titled *Clean Vehicle Credits Under Sections 25E and 30D; Transfer of Credits; Critical Minerals and Battery Components; Foreign Entities of Concern*, which was issued by the Internal Revenue Service on May 6, 2024. The rule provides guidance on the transfer of any new clean vehicle tax credit or previously owned clean vehicle tax credit amounts to dealers that are eligible to receive advance payments of such tax credits. The rule also establishes the requirements for determining if the battery components and applicable minerals contained in a vehicle battery comply with foreign entity of concern restrictions.

Actions Timeline
<ul> <li>Jul 2, 2024: Introduced in House</li> <li>Jul 2, 2024: Referred to the House Committee on Ways and Means.</li> </ul>