

HJRES 222

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: House

Policy Area: Taxation

Introduced: Nov 18, 2024

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

Latest Action: Referred to the House Committee on Ways and Means. (Nov 18, 2024)

Official Text: <https://www.congress.gov/bill/118th-congress/house-joint-resolution/222>

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	Nov 18, 2024

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
118 HJRES 225	Related bill	Nov 20, 2024: Referred to the House Committee on Ways and Means.

Summary (as of Nov 18, 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

- Nov 18, 2024: Introduced in House
- Nov 18, 2024: Referred to the House Committee on Ways and Means.