

## HJRES 225

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 20, 2024

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Nov 20, 2024)

**Official Text:** <https://www.congress.gov/bill/118th-congress/house-joint-resolution/225>

### Sponsor

**Name:** Rep. Moolenaar, John R. [R-MI-2]

**Party:** Republican • **State:** MI • **Chamber:** House

### Cosponsors (3 total)

| Cosponsor                          | Party / State | Role | Date Joined  |
|------------------------------------|---------------|------|--------------|
| Rep. Golden, Jared F. [D-ME-2]     | D · ME        |      | Nov 20, 2024 |
| Rep. Self, Keith [R-TX-3]          | R · TX        |      | Nov 20, 2024 |
| Rep. Weber, Randy K. Sr. [R-TX-14] | R · TX        |      | Nov 20, 2024 |

### Committee Activity

| Committee                | Chamber | Activity    | Date         |
|--------------------------|---------|-------------|--------------|
| Ways and Means Committee | House   | Referred To | Nov 20, 2024 |

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

| Bill          | Relationship | Last Action  |
|---------------|--------------|--|
| 118 HJRES 222 | Related bill | Nov 18, 2024: Referred to the House Committee on Ways and Means. |

### Summary (as of Nov 20, 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

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- **Nov 20, 2024:** Introduced in House
- **Nov 20, 2024:** Referred to the House Committee on Ways and Means.