

118TH CONGRESS
2D SESSION

H. R. 9338

To amend the Internal Revenue Code of 1986 to restrict the advanced manufacturing production credit with respect to components produced by, or in connection with, foreign entities of concern.

IN THE HOUSE OF REPRESENTATIVES

AUGUST 9, 2024

Mr. MILLER of Ohio introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to restrict the advanced manufacturing production credit with respect to components produced by, or in connection with, foreign entities of concern.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. RESTRICTION ON ADVANCED MANUFACTURING**
4 **PRODUCTION CREDIT WITH RESPECT TO**
5 **FOREIGN ENTITIES OF CONCERN.**

6 (a) CREDIT NOT ALLOWED FOR COMPONENTS PRO-
7 DUCED BY FOREIGN ENTITIES OF CONCERN.—Section

1 45X(d) of the Internal Revenue Code of 1986 is amended
2 by adding at the end the following new paragraph:

3 “(5) CREDIT NOT ALLOWED FOR COMPONENTS
4 PRODUCED BY FOREIGN ENTITIES OF CONCERN.—
5 No credit shall be allowed under this section with re-
6 spect to any eligible component which is produced by
7 a foreign entity of concern (as defined in section
8 9901(8) of the William M. Mac Thornberry National
9 Defense Authorization Act for Fiscal Year 2021 (15
10 U.S.C. 4651(8))).”.

11 (b) ADDITIONAL RESTRICTIONS WITH RESPECT TO
12 QUALIFYING BATTERY COMPONENTS.—Section 45X(c)(5)
13 of such Code is amended by adding at the end the fol-
14 lowing new subparagraph:

15 “(C) PROHIBITION ON CERTAIN INVOLVE-
16 MENT OF FOREIGN ENTITIES OF CONCERN.—
17 The term ‘qualifying battery component’ shall
18 not include any battery component produced
19 using technology designed, developed, manufac-
20 tured, licensed, or supplied by a foreign entity
21 of concern (as defined in section 9901(8) of the
22 William M. Mac Thornberry National Defense
23 Authorization Act for Fiscal Year 2021 (15
24 U.S.C. 4651(8))).”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to components produced and sold
3 after the date of the enactment of this Act.

