

119TH CONGRESS
2D SESSION

H. R. 8277

To amend the Internal Revenue Code of 1986 to designate copper as an applicable critical mineral and to include ore extraction costs for purposes of the advanced manufacturing production credit.

IN THE HOUSE OF REPRESENTATIVES

APRIL 14, 2026

Mr. SCHWEIKERT (for himself and Mr. CAREY) 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 designate copper as an applicable critical mineral and to include ore extraction costs for purposes of the advanced manufacturing production credit.

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. INCLUSION OF COPPER AS APPLICABLE CRIT-**
4 **ICAL MINERAL FOR PURPOSES OF THE AD-**
5 **VANCED MANUFACTURING PRODUCTION**
6 **CREDIT.**

7 (a) IN GENERAL.—Section 45X(c)(6)(AA) of the In-
8 ternal Revenue Code of 1986 is amended—

1 (1) by redesignating clauses (iii) through (xxv)
 2 as clauses (iv) through (xxvi), respectively, and

3 (2) by inserting after clause (ii) the following
 4 new clause:

5 “(iii) Copper.”.

6 (b) EFFECTIVE DATE.—The amendments made by
 7 this section shall apply to minerals produced and sold after
 8 December 31, 2025.

9 **SEC. 2. INCLUSION OF ORE EXTRACTION COSTS IN AD-**
 10 **VANCED MANUFACTURING PRODUCTION**
 11 **CREDIT.**

12 (a) IN GENERAL.—Section 45X(d) of the Internal
 13 Revenue Code of 1986 is amended by adding at the end
 14 the following new paragraph:

15 “(5) EXTRACTION COSTS FOR CRITICAL MIN-
 16 ERALS.—

17 “(A) IN GENERAL.—In the case of a tax-
 18 payer that extracts ore that is subsequently re-
 19 fined into an applicable critical mineral, the
 20 costs of incurred by the taxpayer with respect
 21 to such extraction shall be treated as costs de-
 22 scribed in subsection (b)(1)(M) for purposes of
 23 this section if such taxpayer submits to the Sec-
 24 retary a certification from the refiner of such
 25 ore that—

1 “(i) such ore has been refined into an
2 applicable critical mineral, and

3 “(ii) such refiner sold the applicable
4 critical mineral to an unrelated person (as
5 defined in subsection (a)(3)) and such sale
6 occurred in a trade or business of the re-
7 finer.

8 “(B) CERTAIN FOREIGN ORE NOT ELIGI-
9 BLE.—The cost of extracting ore shall be taken
10 into account under subparagraph (A) only if—

11 “(i) such ore was extracted in the
12 United States, or

13 “(ii) in the case of ore extracted out-
14 side of the United States—

15 “(I) the ore is of a type not ex-
16 tracted in the United States in com-
17 mercial quantities, and

18 “(II) the ore was not extracted in
19 a foreign country of concern (as de-
20 fined in section 10612(a)(1) of the
21 Research and Development, Competi-
22 tion, and Innovation Act).

23 “(C) REGULATIONS PREVENTING DOUBLE
24 BENEFIT.—The Secretary shall issue such regu-
25 lations or guidance as may be necessary or ap-

1 appropriate to ensure that no costs which are
2 treated as costs described in section (b)(1)(M)
3 by reason of subparagraph (A) are included, di-
4 rectly or indirectly, in the costs of production of
5 any applicable critical mineral by any taxpayer
6 except as provided by such subparagraph.”.

7 (b) EFFECTIVE DATE.—The amendments made by
8 this section shall apply to costs incurred after December
9 31, 2025.

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