

119TH CONGRESS
1ST SESSION

H. R. 6826

To amend the Internal Revenue Code of 1986 to expand the advanced manufacturing production credit to include black mass.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 17, 2025

Mr. VINDMAN (for himself, Mr. MOYLAN, and Mr. LAWLER) 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 expand the advanced manufacturing production credit to include black mass.

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. SHORT TITLE.**

4 This Act may be cited as the “Critical Minerals Inde-
5 pendence”.

6 **SEC. 2. EXPANSION OF ADVANCED MANUFACTURING PRO-**
7 **DUCTION CREDIT TO INCLUDE BLACK MASS.**

8 (a) IN GENERAL.—Section 45X(c)(5) of the Internal
9 Revenue Code of 1986 is amended—

1 (1) in subparagraph (A), by adding at the end
2 the following new clause:

3 “(iv) Black mass.”, and

4 (2) in subparagraph (B), by adding at the end
5 the following new clause:

6 “(iv) BLACK MASS.—The term ‘black
7 mass’ means the intermediate, solid partic-
8 ulate material produced by the mechanical
9 or pyrometallurgical processing of spent
10 lithium-ion or similar electrochemical cells,
11 consisting predominantly of finely divided
12 cathode and anode active materials, includ-
13 ing lithium, nickel, cobalt, manganese, and
14 graphite, prior to any hydrometallurgical
15 or chemical purification that isolates indi-
16 vidual metals or compounds.”.

17 (b) EFFECTIVE DATE.—The amendments made by
18 this section shall apply to components produced and sold
19 in taxable years beginning after December 31, 2024.

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