

119TH CONGRESS
1ST SESSION

H. R. 6827

To amend the Internal Revenue Code of 1986 to expand the advanced manufacturing production credit to include recycled copper, and for other purposes.

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 recycled copper, and for other purposes.

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 “All American Metal
5 Act”.

1 **SEC. 2. EXPANSION OF ADVANCED MANUFACTURING PRO-**
2 **DUCTION CREDIT TO INCLUDE RECYCLED**
3 **COPPER.**

4 (a) IN GENERAL.—Section 45X(c)(6) of the Internal
5 Revenue Code of 1986 is amended—

6 (1) by redesignating subparagraphs (I) through
7 (AA) as subparagraphs (J) through (BB), respec-
8 tively, and

9 (2) by inserting after subparagraph (H) the fol-
10 lowing new subparagraph:

11 “(I) COPPER.—Copper which is—

12 “(i) produced from recycled materials,
13 and

14 “(ii) purified to a minimum purity of
15 99.9 percent copper by mass.”.

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

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