

119TH CONGRESS
2D SESSION

H. R. 7473

To amend the Internal Revenue Code of 1986 to modify the advanced manufacturing credit with respect to the production of battery components.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 10, 2026

Mr. RUIZ (for himself and Mr. EVANS of Colorado) 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 modify the advanced manufacturing credit with respect to the production of battery components.

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 and
5 Manufacturing Support Act 2.0” or the “CMMSA 2.0”.

6 **SEC. 2. MODIFICATION OF ADVANCED MANUFACTURING**
7 **PRODUCTION CREDIT RELATING TO BAT-**
8 **TERY PRODUCTION.**

9 (a) INCREASE IN CREDIT AMOUNT FOR ELECTRODE
10 ACTIVE MATERIALS.—Section 45X(b)(1)(J) of the Inter-

1 nal Revenue Code of 1986 is amended by striking “10 per-
2 cent” and inserting “25 percent”.

3 (b) CONTENT REQUIREMENTS FOR QUALIFYING
4 BATTERY COMPONENT.—Section 45X(c)(5)(A) of such
5 Code is amended by adding at the end the following:

6 “Such term shall not include any materials,
7 cells, or modules that contain any applicable
8 critical minerals extracted, processed, or recy-
9 cled after December 31, 2026, by a prohibited
10 foreign entity (as defined in section
11 7701(a)(51)).”.

12 (c) ELECTRODE ACTIVE MATERIAL DEFINITION TO
13 INCLUDE PRECURSOR MATERIALS AND SOLID STATE
14 ELECTROLYTES.—Section 45X(c)(5)(B)(i) of such Code is
15 amended—

16 (1) by striking “MATERIAL.—The term” and in-
17 serting the following: “MATERIAL.—

18 (I) IN GENERAL.—The term”,

19 (2) by inserting “, electrode active precursor
20 materials used in the production of cathode and
21 anode materials” after “anode materials”,

22 (3) by inserting “solid state electrolytes,” after
23 “including”, and

24 (4) by adding at the end the following new sub-
25 clause:

1 “(II) ELECTRODE ACTIVE PRE-
2 CURSOR MATERIAL.—The term ‘elec-
3 trode active precursor material’ means
4 any of the following materials which
5 are of a sufficient grade to meet the
6 purity specifications of, and are in-
7 tended to supply, the electrode active
8 materials market: Cobalt sulfate,
9 manganese sulfate, iron sulfate, lith-
10 ium hydroxide, silicon, phosphoric
11 acid, iron phosphate, nickel man-
12 ganease cobalt oxide, silane, synthetic
13 or natural graphite pitch, or lithium
14 carbonate.”.

15 (d) CERTAIN SILICON TREATED AS APPLICABLE
16 CRITICAL MATERIAL.—Section 45X(c)(6) of such Code is
17 amended by redesignating subparagraphs (V) through
18 (AA) as subparagraphs (W) through (BB), respectively,
19 and by inserting after subparagraph (V) the following new
20 subparagraph:

21 “(V) SILICON.—Silicon which is silicon or
22 silicon composite used as an electrode active
23 material in battery anodes.”.

1 (e) EXTENSION OF PHASE OUT FOR APPLICABLE
2 CRITICAL MINERALS OTHER THAN METALLURGICAL
3 COAL.—

4 (1) IN GENERAL.—Section 45X(b)(3)(C)(i) of
5 such Code is amended by striking “2030” and in-
6 serting “2041”.

7 (2) PHASEOUT PERCENTAGES.—Section
8 45X(b)(3)(C)(ii) of such Code is amended—

9 (A) by striking “2031” in subclause (I)
10 and inserting “2042”,

11 (B) by striking “2032” in subclause (II)
12 and inserting “2043”,

13 (C) by striking “2033” in subclause (III)
14 and inserting “2044”, and

15 (D) by striking “2033” in subclause (IV)
16 and inserting “2044”.

17 (f) EFFECTIVE DATE.—The amendments made by
18 this section shall apply to components produced and sold
19 after December 31, 2026.

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