

AMENDMENT TO RULES COMMITTEE PRINT 119–**3****OFFERED BY MR. JACKSON OF ILLINOIS**

Page 961, after line 8, insert the following new subsection:

1 (c) SPECIAL RULE FOR FACILITIES WITH RESPECT
2 TO WHICH CREDIT ALLOWED BEFORE 2026.—Section
3 45X is amended by adding at the end the following new
4 subsection:

5 “(e) SPECIAL RULE FOR CERTAIN TAXPAYERS.—

6 “(1) IN GENERAL.—In the case of an eligible
7 taxpayer, this section and section 6418 shall be ap-
8 plied as this section and section 6418 were in effect
9 on the day before the date of the enactment of this
10 subsection.

11 “(2) ELIGIBLE TAXPAYER.—For purposes of
12 paragraph (1), the term ‘eligible taxpayer’ means
13 any taxpayer—

14 “(A) to whom a credit was allowed under
15 this section before the date of the enactment of
16 this subsection,

17 “(B) which purchased land or began con-
18 struction of any facility for the production of el-

1 eligible components before the date of the enact-
2 ment of this subsection, or

3 “(C) which received and expended funds
4 from a State for the purpose of land acquisi-
5 tion, construction, or production of any prop-
6 erty for the purpose of producing eligible com-
7 ponents.

8 “(3) ELIGIBLE COMPONENT.—For purposes of
9 this subsection, the term ‘eligible component’ shall
10 be determined without regard to subsection
11 (c)(1)(C).”.

