Page 2394, after line 22, insert the following:

(d) EXCEPTION FOR CERTAIN CHEMICALS.—

“(11) EXCEPTION FOR CERTAIN CHEMICALS.—

“(A) MEDICAL PRODUCTS.—No tax shall be imposed under section 4661(a) on any taxable chemical used in the manufacture of medical products.

“(B) INFRASTRUCTURE.—The Secretary shall prescribe regulations exempting from the taxes imposed by sections 4661(a) and 4672(a) any taxable chemical or substance used in the course of any programs or infrastructure to which the Infrastructure Investment and Jobs Act applies, including the manufacture of batteries for motor vehicles.”.