

**AMENDMENT TO THE SENATE AMENDMENT TO
H.R. 5376**

OFFERED BY _____

Section 30D(d)(7) of the Internal Revenue Code of 1986, as proposed to be added by section 13401(e)(2), is amended to read as follows:

1 “(7) EXCLUDED ENTITIES.—For purposes of
2 this section, the term ‘new clean vehicle’ shall not in-
3 clude—

4 “(A) any vehicle placed in service after De-
5 cember 31, 2024, with respect to which any of
6 the applicable critical minerals contained in the
7 battery of such vehicle (as described in sub-
8 section (e)(1)(A)) were extracted, processed, or
9 recycled—

10 “(i) by a foreign entity of concern (as
11 defined in section 40207(a)(5) of the In-
12 frastructure Investment and Jobs Act (42
13 U.S.C. 18741(a)(5))), or

14 “(ii) in a country which is subject to
15 an active withhold release order or finding
16 issued by United States Customs and Bor-

1 der Protection of the Department of
2 Homeland Security, or

3 “(B) any vehicle placed in service after De-
4 cember 31, 2023, with respect to which any of
5 the components contained in the battery of such
6 vehicle (as described in subsection (e)(2)(A))
7 were manufactured or assembled—

8 “(i) by a foreign entity of concern (as
9 so defined), or

10 “(ii) in a country which is subject to
11 an active withhold release order or finding
12 issued by United States Customs and Bor-
13 der Protection of the Department of
14 Homeland Security.”.

