



CRITICAL MINERAL AND EXTRACTION TAX PARITY ACT (H.R. 8780)

DATE INTRODUCED:

05/14/2026

WHAT:

Secure, reliable critical mineral supply chains are essential to advance American leadership in energy, advanced manufacturing, and AI. However, the United States is highly dependent on China and other adversaries for critical minerals, posing a significant energy, economic and national security risk. Strengthening domestic mineral production is essential to reduce supply chain vulnerabilities and advance U.S. competitiveness.

The Advanced Manufacturing Production Tax Credit (45X) is a significant tool to strengthen domestic supply by providing a tax credit of up to 10% of production costs for U.S.-based producers of critical minerals. However, the list of minerals currently eligible for this tax credit does not include those that were added to the U.S. Geological Survey's [2025 List of Critical Minerals](#). The **Critical Mineral and Extraction Tax Parity Act** would allow all USGS critical minerals to be eligible for 45X.

Specifically, the bill:

- Adds Boron, Copper, Lead, Potash, Rhenium, Silicon, Silver, Uranium, and Phosphate as eligible minerals under 45X;
- Removes the 2.5% credit limit on metallurgical coal, allowing producers to claim the entire 10% credit available to other minerals; and
- Clarifies that mineral **extraction** costs are eligible under the credit if the mineral is extracted in the United States. Mineral extraction costs for minerals that are not extracted in the U.S. at commercial scale are eligible as long as they are not extracted in a foreign country of concern.

WHY IT MATTERS:

Strategic tax incentives can play a powerful role in building domestic capacity in capital-intensive industries like mining of critical minerals, often characterized by thin profit margins and challenging anti-competitive market practices by China. Lowering upfront costs and

improving project economics for mining developers for all critical minerals will attract private capital to strengthen supply chains and help restore U.S. competitiveness.

WHAT'S NEXT:

The **Critical Mineral and Extraction Tax Parity Act** is an essential first step to support the full critical minerals value chain across all essential critical minerals and will incentivize domestic mining, support energy supply chains and reduce national security risks.

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