

119TH CONGRESS  
2D SESSION

# S. 4569

To amend the Internal Revenue Code of 1986 to provide incentives for the domestic production of printed circuit boards.

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IN THE SENATE OF THE UNITED STATES

MAY 19, 2026

Mr. GALLEGO (for himself and Mr. JUSTICE) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to provide incentives for the domestic production of printed circuit boards.

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 “Protecting Circuit  
5 Boards and Substrates Act”.

6 **SEC. 2. CREDIT FOR PURCHASE OR ACQUISITION OF**  
7 **PRINTED CIRCUIT BOARDS MANUFACTURED**  
8 **IN THE UNITED STATES.**

9 (a) IN GENERAL.—Subpart D of part IV of sub-  
10 chapter A of chapter 1 of the Internal Revenue Code of

1 1986 is amended by adding at the end the following new  
2 section:

3 **“SEC. 45BB. CREDIT FOR PURCHASE OR ACQUISITION OF**  
4 **PRINTED CIRCUIT BOARDS MANUFACTURED**  
5 **IN THE UNITED STATES.**

6 “(a) IN GENERAL.—For purposes of section 38, the  
7 printed circuit board credit for any taxable year is an  
8 amount equal to 25 percent of the amount paid or in-  
9 curred by the taxpayer during such taxable year for the  
10 purchase or acquisition of printed circuit boards which are  
11 fabricated in the United States.

12 “(b) DEFINITIONS.—In this section—

13 “(1) FABRICATED.—The term ‘fabricated’  
14 means the use of raw materials to manufacture a  
15 connected composite structure featuring electrically  
16 conductive and non-conductive elements by subtrac-  
17 tive, additive, or other technique.

18 “(2) PRINTED CIRCUIT BOARD.—The term  
19 ‘printed circuit board’ means—

20 “(A) a composite structure of layered elec-  
21 trically conductive and non-conductive materials  
22 that provides—

23 “(i) interconnections with—

24 “(I) other micro-electronics, or

1                   “(II) other electronics systems or  
2                   subsystems, and

3                   “(ii) electrical connections between ac-  
4                   tive and passive components, and

5                   “(B) any components embedded in the  
6                   composite structure described in subparagraph  
7                   (A).

8           “(c) REGULATIONS AND GUIDANCE.—The Secretary  
9 shall, in consultation with the Secretary of Commerce and  
10 the Secretary of Labor, promulgate such regulations and  
11 guidance as may be necessary or appropriate to carry out  
12 this section.”.

13           (b) CREDIT TO BE PART OF GENERAL BUSINESS  
14 CREDIT.—Subsection (b) of section 38 of such Code is  
15 amended by striking “plus” at the end of paragraph (40),  
16 by striking the period at the end of paragraph (41) and  
17 inserting “, plus”, and by adding at the end the following  
18 new paragraph:

19                   “(42) the printed circuit board credit deter-  
20                   mined under section 45BB(a).”.

21           (c) CLERICAL AMENDMENT.—The table of sections  
22 for subpart D of part IV of subchapter A of chapter 1  
23 of the Internal Revenue Code of 1986 is amended by add-  
24 ing at the end the following new item:

“Sec. 45BB. Credit for purchase or acquisition of printed circuit boards manu-  
factured in the United States.”.

1           (d) EFFECTIVE DATES.—The amendments made by  
2 this section shall apply to amounts paid or incurred after  
3 December 31, 2025.

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