

Summary of the Supporting American Printed Circuit Boards Act

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Printed circuit boards (PCBs) are materials on which semiconductors sit and are a critical part of the supply chain. (They are often the green-colored material seen in images of chips.) A recent [assessment](#) from the Department of Commerce and the Department of Homeland Security called for domestic investment and production of key technology products such as PCBs.

The *Supporting American Printed Circuit Boards Act* is bipartisan legislation to invest in domestic PCB manufacturing and research and development facilities and provide tax incentives to individuals that purchase or acquire domestic PCBs.

Summary of Provisions

- **Tax Credit.** Provides a 25% tax credit for the purchase or acquisition of American-made PCBs.
- **Financial Assistance Program.** Establishes a financial assistance program, modeled on the CHIPS for America Act, for American facilities manufacturing or researching PCBs.
 - **Preferences.** Preferences for financial awards are given to applications that:
 - Are small businesses, along with businesses owned by women, minorities, and veterans;
 - Expand U.S. production capacity of integrated circuit substrates;
 - Relocate facilities from certain countries to the U.S.; or
 - Include workforce training programs.
 - **Large Awards.** Requires a Presidential determination for single financial awards over \$150 million that a larger investment is necessary to significantly aid the PCB supply chain and meet national security needs.
 - **Waste, Fraud, and Abuse.** Provides for delay and technology clawbacks of award funds in the event that funding is not being used efficiently or funding is being used for technology or research that raises national security concerns. Also requires biennial GAO studies over 10 years to track the program's activities and outcomes.
 - **Authorization of Appropriations.** Authorizes appropriations of \$3 billion to carry out the program.