

119TH CONGRESS
1ST SESSION

H. R. 4589

To amend the Internal Revenue Code of 1986 to establish tax credits to incentivize the domestic production of port cranes, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JULY 22, 2025

Mr. EZELL (for himself, Mr. WEBER of Texas, Ms. MALLIOTAKIS, and Mrs. KIGGANS of Virginia) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to establish tax credits to incentivize the domestic production of port cranes, and for other purposes.

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 “Port Crane Tax Credit
5 Act of 2025”.

6 **SECTION 2. PORT CRANE MANUFACTURING FACILITY IN-**
7 **VESTMENT CREDIT.**

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

1 1986 is amended by inserting after section 48E the fol-
 2 lowing new section:

3 **“SEC. 48F. PORT CRANE MANUFACTURING FACILITY IN-**
 4 **VESTMENT CREDIT.**

5 “(a) CREDIT ALLOWED.—For purposes of section 46,
 6 the port crane investment credit for any taxable year is
 7 an amount equal 25 percent of the qualified investment
 8 for such taxable year with respect to any port crane manu-
 9 facturing facility of an eligible taxpayer.

10 “(b) QUALIFIED INVESTMENT.—

11 “(1) IN GENERAL.—For purposes of subsection
 12 (a), the qualified investment with respect to any port
 13 crane manufacturing facility for any taxable year is
 14 the basis of any qualified property placed in service
 15 by the taxpayer during such taxable year which is
 16 part of a qualified port crane manufacturing facility.

17 “(2) QUALIFIED PROPERTY.—

18 “(A) IN GENERAL.—For purposes of this
 19 subsection, the term ‘qualified property’ means
 20 property—

21 “(i) which is tangible property,

22 “(ii) with respect to which deprecia-
 23 tion (or amortization in lieu of deprecia-
 24 tion) is allowable,

25 “(iii) which is—

1 “(I) constructed, reconstructed,
2 or erected by the taxpayer, or

3 “(II) acquired by the taxpayer if
4 the original use of such property com-
5 mences with the taxpayer, and

6 “(iv) which is integral to the operation
7 of the qualified port crane manufacturing
8 facility.

9 “(B) BUILDINGS AND STRUCTURAL COM-
10 PONENTS.—

11 “(i) IN GENERAL.—The term ‘quali-
12 fied property’ includes any building or its
13 structural components which otherwise sat-
14 isfy the requirements under subparagraph
15 (A).

16 “(ii) EXCEPTION.—Clause (i) shall
17 not apply with respect to a building or por-
18 tion of a building used for offices, adminis-
19 trative services, or other functions unre-
20 lated to manufacturing.

21 “(3) QUALIFIED PORT CRANE MANUFACTURING
22 FACILITY.—For purposes of this section, the term
23 ‘qualified port crane manufacturing facility’ means a
24 facility—

1 “(A) which is located in the United States,
2 including a territory or possession of the United
3 States, and

4 “(B) the primary purpose of which is—

5 “(i) the construction or repair of port
6 cranes,

7 “(ii) the manufacture of components
8 which are critical, as determined by the
9 Secretary, to the operation of port cranes,
10 or

11 “(iii) the manufacture of equipment
12 which is used to produce or repair port
13 cranes.

14 “(4) DEFINITIONS.—For purposes of this sec-
15 tion—

16 “(A) PORT CRANE.—The term ‘port crane’
17 means—

18 “(i) a gantry crane which is—

19 “(I) installed at a port terminal,
20 and

21 “(II) designed for the loading
22 and unloading of cargo containers or
23 bulk goods between vessels and shore-
24 side transportation,

25 “(ii) a mobile harbor crane, or

1 “(iii) a ship to shore gantry crane
2 which is—

3 “(I) configured as a steel super-
4 structure, and

5 “(II) designed to unload inter-
6 modal containers from vessels by
7 using coupling devices.

8 “(B) COMPONENT MATERIAL.—The term
9 ‘component material’ means any component
10 within or comprising a port crane, including the
11 steel frame, cabling, brakes, computer equip-
12 ment, and modems.

13 “(5) PROGRESS EXPENDITURE RULES.—Rules
14 similar to the rules of subsections (c)(4) and (d) of
15 section 46 (as in effect on the day before the date
16 of the enactment of the Revenue Reconciliation Act
17 of 1990) shall apply for purposes of subsection (a).

18 “(c) ELECTIVE PAYMENT.—

19 “(1) IN GENERAL.—Except as otherwise pro-
20 vided in paragraph (2)(A), in the case of a taxpayer
21 making an election (at such time and in such man-
22 ner as the Secretary may provide) under this sub-
23 section with respect to the credit determined under
24 subsection (a), such taxpayer shall be treated as
25 making a payment against the tax imposed by sub-

1 title A (for the taxable year with respect to which
 2 such credit was determined) equal to the amount of
 3 such credit.

4 “(2) SPECIAL RULES.—Rules similar to the
 5 rules of section 48D(d)(2) shall apply with respect
 6 to an election under paragraph (1).

7 “(d) TERMINATION OF CREDIT.—The credit allowed
 8 under this section shall not apply to property placed in
 9 service after December 31, 2035.”.

10 (b) CREDIT ELIGIBLE FOR ELECTIVE PAYMENT.—
 11 Section 6417(b) of such Code is amended by adding at
 12 the end the following new paragraph:

13 “(13) The port crane investment credit deter-
 14 mined under section 48F.”.

15 (c) CREDIT TRANSFERABLE.—Section 6418(f)(1)(A)
 16 of such Code is amended by adding at the end the fol-
 17 lowing new clause:

18 “(xii) The port crane investment cred-
 19 it determined under section 48F.”.

20 (d) CONFORMING AMENDMENTS.—

21 (1) Section 46 of such Code is amended by
 22 striking “and” at the end of paragraph (6), by strik-
 23 ing the period at the end of paragraph (7) and in-
 24 serting “, and”, and by adding at the end the fol-
 25 lowing new paragraph:

1 “(8) The port crane investment credit.”.

2 (2) Section 49(a)(1)(C) of such Code is amend-
 3 ed by striking “and” at the end of clause (vii), by
 4 striking the period at the end of clause (viii) and in-
 5 serting “, and”, and by adding at the end the fol-
 6 lowing new clause:

7 “(ix) the basis of any property which
 8 is part of a port crane manufacturing facil-
 9 ity under section 48F.”.

10 (3) Section 50(a)(2)(E) is amended by striking
 11 “or 48E(e)” and inserting “48E(e), or 48F(c)(5)”.

12 (4) The table of sections for subpart E of part
 13 IV of subchapter A of chapter 1 of such Code is
 14 amended by inserting after the item relating to sec-
 15 tion 48E the following new item:

“Sec. 48F. Port crane investment credit.”.

16 (e) EFFECTIVE DATE.—The amendments made by
 17 this section shall apply to property placed in service in
 18 taxable years beginning after the date of the enactment
 19 of this Act.

20 **SEC. 3. PORT CRANE PRODUCTION CREDIT.**

21 (a) IN GENERAL.—Subpart D of part IV of sub-
 22 chapter A of chapter 1 of the Internal Revenue Code of
 23 1986 is amended by inserting after section 45AA the fol-
 24 lowing new section:

1 **“SEC. 45BB. PORT CRANE PRODUCTION CREDIT.**

2 “(a) IN GENERAL.—

3 “(1) ALLOWANCE OF CREDIT.—For purposes of
4 section 38, the port crane production credit for any
5 taxable year is an amount equal to the sum of the
6 credit amounts determined under paragraph (2) with
7 respect to each port crane which is—

8 “(A) produced by the taxpayer in the
9 United States, and

10 “(B) during the taxable year, sold by such
11 taxpayer to an unrelated person.

12 “(2) CREDIT AMOUNT.—The amount deter-
13 mined under this paragraph is—

14 “(A) 40 percent of the sale price of a port
15 crane that is not described in subparagraph
16 (B), and

17 “(B) 60 percent of the sale price of a port
18 crane with respect to which 90 percent of the
19 component materials are produced in the
20 United States.

21 “(b) CREDIT PHASE-OUT.—

22 “(1) IN GENERAL.—The amount of the credit
23 under subsection (a) for any port crane produced
24 during a calendar year described in paragraph (2)
25 shall be equal to the product of—

1 “(A) the amount of the credit determined
2 under subsection (a) without regard to this sub-
3 section, multiplied by

4 “(B) the phase out percentage under para-
5 graph (2).

6 “(2) PHASE-OUT PERCENTAGE.—The phase-out
7 percentage under this paragraph is equal to—

8 “(A) in the case of any port crane pro-
9 duced in calendar year 2035, 25 percent,

10 “(B) in the case of any port crane pro-
11 duced in calendar year 2036, 15 percent, and

12 “(C) in the case of any port crane pro-
13 duced after calendar year 2036, 0 percent.

14 “(c) PORT CRANE, COMPONENT MATERIALS.—The
15 terms ‘port crane’ and ‘component materials’ have the re-
16 spective meanings given such terms in section
17 45F(b)(4).”.

18 (b) CREDIT ALLOWED AS PART OF GENERAL BUSI-
19 NESS CREDIT.—Section 38(b) of such Code is amended
20 by striking “plus” at the end of paragraph (40), by strik-
21 ing the period at the end of paragraph (41) and inserting
22 “, plus”, and by adding at the end the following new para-
23 graph:

24 “(42) the port crane production credit deter-
25 mined under section 45BB.”.

1 (c) CREDIT ELIGIBLE FOR ELECTIVE PAYMENT.—
 2 Section 6417(b) of such Code, as amended by the pre-
 3 ceding provisions of this Act, is amended by adding at the
 4 end the following new paragraph:

5 “(14) The port crane production credit deter-
 6 mined under section 45BB.”.

7 (d) CREDIT TRANSFERABLE.—Section 6418(f)(1)(A)
 8 of such Code, as amended by the preceding provisions of
 9 this Act, is amended by adding at the end the following
 10 new clause:

11 “(xiii) The port crane production
 12 credit determined under section 45BB.”.

13 (e) CLERICAL AMENDMENT.—The table of sections
 14 for subpart D of part IV of subchapter A of chapter 1
 15 of such Code is amended by adding at the end the fol-
 16 lowing new item:

“Sec. 45BB. Port crane production credit.”.

17 (f) EFFECTIVE DATE.—The amendments made by
 18 this section shall apply to property produced in taxable
 19 years beginning after the date of the enactment of this
 20 Act.

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