

Bill Fact Sheet - December 5, 2025 https://legilist.com Bill page: https://legilist.com/bill/110/hr/3900

# HR 3900

Restore U.S. Manufacturing Act of 2007

Congress: 110 (2007–2009, Ended)

Chamber: House Policy Area: Taxation Introduced: Oct 18, 2007

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (Oct 18, 2007)

Official Text: https://www.congress.gov/bill/110th-congress/house-bill/3900

### **Sponsor**

Name: Rep. Hunter, Duncan [R-CA-52]

Party: Republican • State: CA • Chamber: House

#### **Cosponsors** (1 total)

Cosponsor	Party / State	Role	<b>Date Joined</b>
Rep. McCotter, Thaddeus G. [R-MI-11]	$R \cdot MI$		Dec 17, 2007

### **Committee Activity**

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Oct 18, 2007

## **Subjects & Policy Tags**

#### **Policy Area:**

Taxation

## **Related Bills**

No related bills are listed.

**Summary** (as of Oct 18, 2007)

Restore U.S. Manufacturing Act of 2007 - Amends the Internal Revenue Code to allow a 100% tax deduction for qualified manufacturing activities income. Defines "qualified manufacturing activities income" as the excess of domestic manufacturing gross receipts over the cost of goods sold, and other expenses, losses, or deductions, properly allocable to such receipts.

#### **Actions Timeline**

- Oct 18, 2007: Introduced in House
- Oct 18, 2007: Referred to the House Committee on Ways and Means.