

S 1407

Made in America Deduction Enhancement (MADE) Act

Congress: 115 (2017–2019, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jun 22, 2017

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Jun 22, 2017)

Official Text: <https://www.congress.gov/bill/115th-congress/senate-bill/1407>

Sponsor

Name: Sen. Coons, Christopher A. [D-DE]

Party: Democratic • **State:** DE • **Chamber:** Senate

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Capito, Shelley Moore [R-WV]	R · WV		Jun 22, 2017

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jun 22, 2017

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Made in America Deduction Enhancement (MADE) Act

This bill amends the Internal Revenue Code, with respect to the deduction for income attributable to domestic production activities, to allow an increased deduction for manufacturers that use materials produced in the United States during their production process.

The bill allows the increased deduction for taxpayers with a domestic input percentage that exceeds 75%.

A "domestic input percentage" is the ratio of: (1) domestically produced input costs, to (2) the total costs of direct material inputs included in the cost of goods sold which are allocable to gross receipts derived from qualified property (tangible personal property other than a film, computer software, sound recordings, a natural resource extracted by the taxpayer, or property produced in a farming business).

"Domestically produced input costs" are costs for materials which: (1) become an integral part of property produced by the eligible taxpayer; or (2) can be identified or associated with particular units or groups of units of property produced by the eligible taxpayer, if all or virtually all of the material is produced in the United States.

Actions Timeline

- **Jun 22, 2017:** Introduced in Senate
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