

HR 3912

Move America Act of 2017

Congress: 115 (2017–2019, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Oct 2, 2017

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

Latest Action: Referred to the House Committee on Ways and Means. (Oct 2, 2017)

Official Text: <https://www.congress.gov/bill/115th-congress/house-bill/3912>

Sponsor

Name: Rep. Walorski, Jackie [R-IN-2]

Party: Republican • **State:** IN • **Chamber:** House

Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Blumenauer, Earl [D-OR-3]	D · OR		Oct 2, 2017
Rep. Fitzpatrick, Brian K. [R-PA-8]	R · PA		Oct 2, 2017
Rep. Maloney, Sean Patrick [D-NY-18]	D · NY		Oct 2, 2017

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Oct 2, 2017

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
115 S 1229	Identical bill	May 25, 2017: Read twice and referred to the Committee on Finance.

Move America Act of 2017

This bill amends the Internal Revenue Code to allow tax-exempt Move America bonds and tax credits to be used for certain infrastructure projects.

A Move America bond is treated as a tax-exempt private facility bond with certain exceptions. At least 95% of the net proceeds from the issuance of the bond must be used for infrastructure projects, including:

- airports;
- docks and wharves;
- mass commuting facilities;
- facilities for the furnishing of water;
- sewage facilities;
- railroads;
- certain surface transportation projects eligible for federal assistance, projects for an international bridge or tunnel, or facilities for transferring freight from truck to rail or rail to truck;
- flood diversions;
- inland waterways; or
- rural broadband service infrastructure.

The bill specifies exceptions and modifications to existing rules for bonds regarding land acquisition, government ownership, rehabilitation expenditures, and the alternative minimum tax.

The bonds are subject to a volume cap equal to 50% of a state's current private activity bond volume cap. States may exchange all or a portion of the volume cap for Move America tax credits to be allocated to taxpayers. The credits include: (1) a project credit for a portion of the basis of each qualified project; and (2) an infrastructure fund credit for investments in qualified infrastructure funds, including a state infrastructure bank, a water pollution control revolving fund, or a drinking water treatment revolving loan fund.

States must report specified details to the Department of the Treasury regarding the amount of the volume cap exchanged and credits allocated.

Actions Timeline

- **Oct 2, 2017:** Introduced in House
- **Oct 2, 2017:** Referred to the House Committee on Ways and Means.

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