

HR 5108

No Tax Breaks for Outsourcing Act

Congress: 115 (2017–2019, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Feb 27, 2018

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

Latest Action: Referred to the House Committee on Ways and Means. (Feb 27, 2018)

Official Text: <https://www.congress.gov/bill/115th-congress/house-bill/5108>

Sponsor

Name: Rep. Doggett, Lloyd [D-TX-35]

Party: Democratic • **State:** TX • **Chamber:** House

Cosponsors (77 total)

Cosponsor	Party / State	Role	Date Joined
Del. Norton, Eleanor Holmes [D-DC-At Large]	D · DC		Feb 27, 2018
Rep. Capuano, Michael E. [D-MA-7]	D · MA		Feb 27, 2018
Rep. Chu, Judy [D-CA-27]	D · CA		Feb 27, 2018
Rep. Cummings, Elijah E. [D-MD-7]	D · MD		Feb 27, 2018
Rep. Davis, Danny K. [D-IL-7]	D · IL		Feb 27, 2018
Rep. DeFazio, Peter A. [D-OR-4]	D · OR		Feb 27, 2018
Rep. DeLauro, Rosa L. [D-CT-3]	D · CT		Feb 27, 2018
Rep. DeSaulnier, Mark [D-CA-11]	D · CA		Feb 27, 2018
Rep. Ellison, Keith [D-MN-5]	D · MN		Feb 27, 2018
Rep. Garamendi, John [D-CA-3]	D · CA		Feb 27, 2018
Rep. Grijalva, Raúl M. [D-AZ-3]	D · AZ		Feb 27, 2018
Rep. Higgins, Brian [D-NY-26]	D · NY		Feb 27, 2018
Rep. Jayapal, Pramila [D-WA-7]	D · WA		Feb 27, 2018
Rep. Kaptur, Marcy [D-OH-9]	D · OH		Feb 27, 2018
Rep. Lee, Barbara [D-CA-13]	D · CA		Feb 27, 2018
Rep. Maloney, Carolyn B. [D-NY-12]	D · NY		Feb 27, 2018
Rep. Nadler, Jerrold [D-NY-10]	D · NY		Feb 27, 2018
Rep. Napolitano, Grace F. [D-CA-32]	D · CA		Feb 27, 2018
Rep. Pocan, Mark [D-WI-2]	D · WI		Feb 27, 2018
Rep. Raskin, Jamie [D-MD-8]	D · MD		Feb 27, 2018
Rep. Ryan, Tim [D-OH-13]	D · OH		Feb 27, 2018
Rep. Sarbanes, John P. [D-MD-3]	D · MD		Feb 27, 2018
Rep. Schakowsky, Janice D. [D-IL-9]	D · IL		Feb 27, 2018
Rep. Slaughter, Louise McIntosh [D-NY-25]	D · NY		Feb 27, 2018
Rep. Watson Coleman, Bonnie [D-NJ-12]	D · NJ		Feb 27, 2018
Rep. Khanna, Ro [D-CA-17]	D · CA		Mar 15, 2018
Rep. McGovern, James P. [D-MA-2]	D · MA		Mar 15, 2018
Rep. Takano, Mark [D-CA-41]	D · CA		Mar 15, 2018
Rep. Boyle, Brendan F. [D-PA-13]	D · PA		Apr 11, 2018
Rep. Lynch, Stephen F. [D-MA-8]	D · MA		Apr 11, 2018
Rep. McCollum, Betty [D-MN-4]	D · MN		Apr 11, 2018
Rep. Norcross, Donald [D-NJ-1]	D · NJ		Apr 11, 2018
Rep. Rush, Bobby L. [D-IL-1]	D · IL		Apr 11, 2018
Rep. Sires, Albio [D-NJ-8]	D · NJ		Apr 11, 2018
Rep. Titus, Dina [D-NV-1]	D · NV		Apr 11, 2018
Rep. Tonko, Paul [D-NY-20]	D · NY		Apr 11, 2018
Rep. Yarmuth, John A. [D-KY-3]	D · KY		Apr 11, 2018
Rep. Cicilline, David N. [D-RI-1]	D · RI		Apr 27, 2018
Rep. Cohen, Steve [D-TN-9]	D · TN		Apr 27, 2018
Rep. Lowenthal, Alan S. [D-CA-47]	D · CA		Apr 27, 2018
Rep. Nolan, Richard M. [D-MN-8]	D · MN		Apr 27, 2018

Cosponsor	Party / State	Role	Date Joined
Rep. Roybal-Allard, Lucille [D-CA-40]	D · CA		Apr 27, 2018
Rep. Serrano, Jose E. [D-NY-15]	D · NY		Apr 27, 2018
Rep. Suozzi, Thomas R. [D-NY-3]	D · NY		Apr 27, 2018
Rep. Welch, Peter [D-VT-At Large]	D · VT		Apr 27, 2018
Rep. Brady, Robert A. [D-PA-1]	D · PA		May 24, 2018
Rep. Espaillat, Adriano [D-NY-13]	D · NY		May 24, 2018
Rep. Pascrell, Bill, Jr. [D-NJ-9]	D · NJ		May 24, 2018
Rep. Walz, Timothy J. [D-MN-1]	D · MN		May 24, 2018
Rep. Jeffries, Hakeem S. [D-NY-8]	D · NY		Jun 15, 2018
Rep. Johnson, Eddie Bernice [D-TX-30]	D · TX		Jun 15, 2018
Rep. Peterson, Collin C. [D-MN-7]	D · MN		Jun 15, 2018
Rep. Cartwright, Matt [D-PA-17]	D · PA		Jun 26, 2018
Rep. Clarke, Yvette D. [D-NY-9]	D · NY		Jun 26, 2018
Rep. Gutierrez, Luis V. [D-IL-4]	D · IL		Jun 26, 2018
Rep. Pallone, Frank, Jr. [D-NJ-6]	D · NJ		Jun 26, 2018
Rep. Cleaver, Emanuel [D-MO-5]	D · MO		Jul 11, 2018
Rep. Eshoo, Anna G. [D-CA-18]	D · CA		Jul 11, 2018
Rep. Johnson, Henry C. "Hank," Jr. [D-GA-4]	D · GA		Jul 11, 2018
Rep. Bass, Karen [D-CA-37]	D · CA		Jul 19, 2018
Rep. Moore, Gwen [D-WI-4]	D · WI		Jul 19, 2018
Rep. Barragan, Nanette Diaz [D-CA-44]	D · CA		Jul 26, 2018
Rep. Courtney, Joe [D-CT-2]	D · CT		Jul 26, 2018
Rep. Fudge, Marcia L. [D-OH-11]	D · OH		Jul 26, 2018
Rep. Jackson Lee, Sheila [D-TX-18]	D · TX		Jul 26, 2018
Rep. Kelly, Robin L. [D-IL-2]	D · IL		Jul 26, 2018
Rep. Scott, Robert C. "Bobby" [D-VA-3]	D · VA		Jul 26, 2018
Rep. Lamb, Conor [D-PA-18]	D · PA		Jul 27, 2018
Rep. Blumenauer, Earl [D-OR-3]	D · OR		Sep 28, 2018
Rep. Dingell, Debbie [D-MI-12]	D · MI		Sep 28, 2018
Rep. Evans, Dwight [D-PA-2]	D · PA		Sep 28, 2018
Rep. Hastings, Alcee L. [D-FL-20]	D · FL		Sep 28, 2018
Rep. Huffman, Jared [D-CA-2]	D · CA		Sep 28, 2018
Rep. Langevin, James R. [D-RI-2]	D · RI		Sep 28, 2018
Rep. Lewis, John [D-GA-5]	D · GA		Sep 28, 2018
Rep. Soto, Darren [D-FL-9]	D · FL		Sep 28, 2018
Rep. Waters, Maxine [D-CA-43]	D · CA		Sep 28, 2018

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Feb 27, 2018

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
115 S 2459	Identical bill	Feb 27, 2018: Read twice and referred to the Committee on Finance.
115 HR 3434	Related bill	Jul 26, 2017: Referred to the House Committee on Ways and Means.
115 S 1636	Related bill	Jul 26, 2017: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S4301-4302)

Summary (as of Feb 27, 2018)

No Tax Breaks for Outsourcing Act

This bill amends the Internal Revenue Code, with respect to the taxation of the foreign-source income of domestic corporations, to:

- eliminate an exemption for certain returns from tangible investments made overseas,
- eliminate deductions for a domestic corporation's foreign-derived intangible income and global intangible low-taxed income,
- repeal a provision that excludes foreign oil and gas extraction income from the tested income of a controlled foreign corporation,
- limit the tax deduction for the interest expenses of a U.S. corporation that is a member of a financial reporting group (i.e., a group that prepares consolidated financial statements according to generally accepted accounting principles or international financial reporting standards),
- modify the rules for the taxation of inverted corporations (U.S. corporations that acquire foreign companies to reincorporate in a foreign jurisdiction with income tax rates lower than the United States), and
- treat certain foreign corporations managed and controlled primarily in the United States as domestic corporations for tax purposes.

Actions Timeline

- **Feb 27, 2018:** Introduced in House
- **Feb 27, 2018:** Referred to the House Committee on Ways and Means.