

## S 3425

### End Outsourcing Act

**Congress:** 116 (2019–2021, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Mar 10, 2020

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Mar 10, 2020)

**Official Text:** <https://www.congress.gov/bill/116th-congress/senate-bill/3425>

### Sponsor

**Name:** Sen. Gillibrand, Kirsten E. [D-NY]

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

### Cosponsors (2 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Baldwin, Tammy [D-WI]	D · WI		Mar 10, 2020
Sen. Peters, Gary C. [D-MI]	D · MI		Mar 10, 2020

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Mar 10, 2020

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
116 HR 6121	Identical bill	Mar 5, 2020: Referred to the Committee on Ways and Means, and in addition to the Committees on Education and Labor, Armed Services, and Oversight and Reform, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

## End Outsourcing Act

This bill addresses the outsourcing (transfer) of jobs and companies from the United States to low-tax foreign jurisdictions.

The bill (1) requires employers to include an outsourcing statement in worker adjustment and retraining notices; (2) denies employers a tax deduction for outsourcing expenses, including license fees and equipment installation costs; (3) allows a tax credit for similar insourcing expenses; (4) denies employers the use of certain favorable accounting methods and a deduction for interest paid on indebtedness; and (5) requires the recapture of certain tax credit amounts allowed to outsourcing employers.

The bill authorizes federal contracting officers to take the outsourcing of jobs from the United States into account in awarding contracts and grants and extending loans and loan guarantees to corporations.

## Actions Timeline

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- **Mar 10, 2020:** Introduced in Senate
- **Mar 10, 2020:** Read twice and referred to the Committee on Finance.