

## S 1513

### End Outsourcing Act

**Congress:** 117 (2021–2023, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Apr 29, 2021

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Apr 29, 2021)

**Official Text:** <https://www.congress.gov/bill/117th-congress/senate-bill/1513>

### 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		Apr 29, 2021
Sen. Peters, Gary C. [D-MI]	D · MI		Apr 29, 2021

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Apr 29, 2021

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
117 HR 2745	Identical bill	<b>Apr 21, 2021:</b> Referred to the Committee on Ways and Means, and in addition to the Committees on Education and Labor, Oversight and Reform, and Armed Services, 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.
117 HR 2341	Related bill	<b>Apr 1, 2021:</b> Referred to the House Committee on Ways and Means.

## **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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- **Apr 29, 2021:** Introduced in Senate
- **Apr 29, 2021:** Read twice and referred to the Committee on Finance.