

## HR 1785

No Tax Breaks for Outsourcing Act

**Congress:** 117 (2021–2023, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Mar 11, 2021

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Mar 11, 2021)

**Official Text:** <https://www.congress.gov/bill/117th-congress/house-bill/1785>

### Sponsor

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

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

**Cosponsors** (129 total)

Cosponsor	Party / State	Role	Date Joined
Del. Norton, Eleanor Holmes [D-DC-At Large]	D · DC		Mar 11, 2021
Rep. Barragan, Nanette Diaz [D-CA-44]	D · CA		Mar 11, 2021
Rep. Bass, Karen [D-CA-37]	D · CA		Mar 11, 2021
Rep. Beatty, Joyce [D-OH-3]	D · OH		Mar 11, 2021
Rep. Blumenauer, Earl [D-OR-3]	D · OR		Mar 11, 2021
Rep. Bonamici, Suzanne [D-OR-1]	D · OR		Mar 11, 2021
Rep. Boyle, Brendan F. [D-PA-2]	D · PA		Mar 11, 2021
Rep. Bustos, Cheri [D-IL-17]	D · IL		Mar 11, 2021
Rep. Cartwright, Matt [D-PA-8]	D · PA		Mar 11, 2021
Rep. Case, Ed [D-HI-1]	D · HI		Mar 11, 2021
Rep. Chu, Judy [D-CA-27]	D · CA		Mar 11, 2021
Rep. Cicilline, David N. [D-RI-1]	D · RI		Mar 11, 2021
Rep. Clarke, Yvette D. [D-NY-9]	D · NY		Mar 11, 2021
Rep. Cleaver, Emanuel [D-MO-5]	D · MO		Mar 11, 2021
Rep. Cohen, Steve [D-TN-9]	D · TN		Mar 11, 2021
Rep. Cooper, Jim [D-TN-5]	D · TN		Mar 11, 2021
Rep. Courtney, Joe [D-CT-2]	D · CT		Mar 11, 2021
Rep. Crist, Charlie [D-FL-13]	D · FL		Mar 11, 2021
Rep. Crow, Jason [D-CO-6]	D · CO		Mar 11, 2021
Rep. Davis, Danny K. [D-IL-7]	D · IL		Mar 11, 2021
Rep. DeFazio, Peter A. [D-OR-4]	D · OR		Mar 11, 2021
Rep. DeLauro, Rosa L. [D-CT-3]	D · CT		Mar 11, 2021
Rep. DeSaulnier, Mark [D-CA-11]	D · CA		Mar 11, 2021
Rep. Deutch, Theodore E. [D-FL-22]	D · FL		Mar 11, 2021
Rep. Dingell, Debbie [D-MI-12]	D · MI		Mar 11, 2021
Rep. Doyle, Michael F. [D-PA-18]	D · PA		Mar 11, 2021
Rep. Escobar, Veronica [D-TX-16]	D · TX		Mar 11, 2021
Rep. Eshoo, Anna G. [D-CA-18]	D · CA		Mar 11, 2021
Rep. Espaillat, Adriano [D-NY-13]	D · NY		Mar 11, 2021
Rep. Evans, Dwight [D-PA-3]	D · PA		Mar 11, 2021
Rep. Foster, Bill [D-IL-11]	D · IL		Mar 11, 2021
Rep. Gallego, Ruben [D-AZ-7]	D · AZ		Mar 11, 2021
Rep. Garamendi, John [D-CA-3]	D · CA		Mar 11, 2021
Rep. Garcia, Jesus G. "Chuy" [D-IL-4]	D · IL		Mar 11, 2021
Rep. Gomez, Jimmy [D-CA-34]	D · CA		Mar 11, 2021
Rep. Green, Al [D-TX-9]	D · TX		Mar 11, 2021
Rep. Grijalva, Raúl M. [D-AZ-3]	D · AZ		Mar 11, 2021
Rep. Hastings, Alcee L. [D-FL-20]	D · FL		Mar 11, 2021
Rep. Hayes, Jahana [D-CT-5]	D · CT		Mar 11, 2021
Rep. Higgins, Brian [D-NY-26]	D · NY		Mar 11, 2021
Rep. Huffman, Jared [D-CA-2]	D · CA		Mar 11, 2021

Cosponsor	Party / State	Role	Date Joined
Rep. Jackson Lee, Sheila [D-TX-18]	D · TX		Mar 11, 2021
Rep. Jayapal, Pramila [D-WA-7]	D · WA		Mar 11, 2021
Rep. Jeffries, Hakeem S. [D-NY-8]	D · NY		Mar 11, 2021
Rep. Johnson, Eddie Bernice [D-TX-30]	D · TX		Mar 11, 2021
Rep. Johnson, Henry C. "Hank," Jr. [D-GA-4]	D · GA		Mar 11, 2021
Rep. Jones, Mondaire [D-NY-17]	D · NY		Mar 11, 2021
Rep. Kaptur, Marcy [D-OH-9]	D · OH		Mar 11, 2021
Rep. Kelly, Robin L. [D-IL-2]	D · IL		Mar 11, 2021
Rep. Khanna, Ro [D-CA-17]	D · CA		Mar 11, 2021
Rep. Kim, Andy [D-NJ-3]	D · NJ		Mar 11, 2021
Rep. Kirkpatrick, Ann [D-AZ-2]	D · AZ		Mar 11, 2021
Rep. Lamb, Conor [D-PA-17]	D · PA		Mar 11, 2021
Rep. Langevin, James R. [D-RI-2]	D · RI		Mar 11, 2021
Rep. Lawrence, Brenda L. [D-MI-14]	D · MI		Mar 11, 2021
Rep. Lee, Barbara [D-CA-13]	D · CA		Mar 11, 2021
Rep. Levin, Andy [D-MI-9]	D · MI		Mar 11, 2021
Rep. Lowenthal, Alan S. [D-CA-47]	D · CA		Mar 11, 2021
Rep. Luria, Elaine G. [D-VA-2]	D · VA		Mar 11, 2021
Rep. Lynch, Stephen F. [D-MA-8]	D · MA		Mar 11, 2021
Rep. Maloney, Carolyn B. [D-NY-12]	D · NY		Mar 11, 2021
Rep. McCollum, Betty [D-MN-4]	D · MN		Mar 11, 2021
Rep. McGovern, James P. [D-MA-2]	D · MA		Mar 11, 2021
Rep. Meeks, Gregory W. [D-NY-5]	D · NY		Mar 11, 2021
Rep. Meng, Grace [D-NY-6]	D · NY		Mar 11, 2021
Rep. Mfume, Kweisi [D-MD-7]	D · MD		Mar 11, 2021
Rep. Moulton, Seth [D-MA-6]	D · MA		Mar 11, 2021
Rep. Mrvan, Frank J. [D-IN-1]	D · IN		Mar 11, 2021
Rep. Nadler, Jerrold [D-NY-10]	D · NY		Mar 11, 2021
Rep. Napolitano, Grace F. [D-CA-32]	D · CA		Mar 11, 2021
Rep. Neguse, Joe [D-CO-2]	D · CO		Mar 11, 2021
Rep. Norcross, Donald [D-NJ-1]	D · NJ		Mar 11, 2021
Rep. Omar, Ilhan [D-MN-5]	D · MN		Mar 11, 2021
Rep. Pallone, Frank, Jr. [D-NJ-6]	D · NJ		Mar 11, 2021
Rep. Panetta, Jimmy [D-CA-20]	D · CA		Mar 11, 2021
Rep. Pappas, Chris [D-NH-1]	D · NH		Mar 11, 2021
Rep. Pascrell, Bill, Jr. [D-NJ-9]	D · NJ		Mar 11, 2021
Rep. Perlmutter, Ed [D-CO-7]	D · CO		Mar 11, 2021
Rep. Pingree, Chellie [D-ME-1]	D · ME		Mar 11, 2021
Rep. Pocan, Mark [D-WI-2]	D · WI		Mar 11, 2021
Rep. Porter, Katie [D-CA-45]	D · CA		Mar 11, 2021
Rep. Pressley, Ayanna [D-MA-7]	D · MA		Mar 11, 2021
Rep. Raskin, Jamie [D-MD-8]	D · MD		Mar 11, 2021

Cosponsor	Party / State	Role	Date Joined
Rep. Roybal-Allard, Lucille [D-CA-40]	D · CA		Mar 11, 2021
Rep. Ryan, Tim [D-OH-13]	D · OH		Mar 11, 2021
Rep. Sarbanes, John P. [D-MD-3]	D · MD		Mar 11, 2021
Rep. Scanlon, Mary Gay [D-PA-5]	D · PA		Mar 11, 2021
Rep. Schakowsky, Janice D. [D-IL-9]	D · IL		Mar 11, 2021
Rep. Scott, David [D-GA-13]	D · GA		Mar 11, 2021
Rep. Sherman, Brad [D-CA-30]	D · CA		Mar 11, 2021
Rep. Sires, Albio [D-NJ-8]	D · NJ		Mar 11, 2021
Rep. Suozzi, Thomas R. [D-NY-3]	D · NY		Mar 11, 2021
Rep. Takano, Mark [D-CA-41]	D · CA		Mar 11, 2021
Rep. Titus, Dina [D-NV-1]	D · NV		Mar 11, 2021
Rep. Tlaib, Rashida [D-MI-13]	D · MI		Mar 11, 2021
Rep. Tonko, Paul [D-NY-20]	D · NY		Mar 11, 2021
Rep. Velazquez, Nydia M. [D-NY-7]	D · NY		Mar 11, 2021
Rep. Waters, Maxine [D-CA-43]	D · CA		Mar 11, 2021
Rep. Watson Coleman, Bonnie [D-NJ-12]	D · NJ		Mar 11, 2021
Rep. Welch, Peter [D-VT-At Large]	D · VT		Mar 11, 2021
Rep. Wild, Susan [D-PA-7]	D · PA		Mar 11, 2021
Rep. Yarmuth, John A. [D-KY-3]	D · KY		Mar 11, 2021
Rep. Carson, Andre [D-IN-7]	D · IN		Apr 14, 2021
Rep. Garcia, Sylvia R. [D-TX-29]	D · TX		Apr 14, 2021
Rep. Larson, John B. [D-CT-1]	D · CT		Apr 14, 2021
Rep. Leger Fernandez, Teresa [D-NM-3]	D · NM		Apr 14, 2021
Rep. Lieu, Ted [D-CA-33]	D · CA		Apr 14, 2021
Rep. Lofgren, Zoe [D-CA-19]	D · CA		Apr 14, 2021
Rep. Thompson, Bennie G. [D-MS-2]	D · MS		Apr 14, 2021
Rep. Torres, Norma J. [D-CA-35]	D · CA		Apr 14, 2021
Rep. Trone, David J. [D-MD-6]	D · MD		Apr 14, 2021
Rep. Vargas, Juan [D-CA-51]	D · CA		Apr 14, 2021
Rep. Williams, Nikema [D-GA-5]	D · GA		Apr 14, 2021
Rep. Ocasio-Cortez, Alexandria [D-NY-14]	D · NY		May 11, 2021
Rep. Newman, Marie [D-IL-3]	D · IL		Jun 1, 2021
Rep. Bowman, Jamaal [D-NY-16]	D · NY		Jun 30, 2021
Rep. McEachin, A. Donald [D-VA-4]	D · VA		Aug 24, 2021
Rep. Soto, Darren [D-FL-9]	D · FL		Nov 18, 2021
Rep. Bush, Cori [D-MO-1]	D · MO		Dec 9, 2021
Rep. Wilson, Frederica S. [D-FL-24]	D · FL		Dec 9, 2021
Rep. DeGette, Diana [D-CO-1]	D · CO		Dec 14, 2021
Rep. Blunt Rochester, Lisa [D-DE-At Large]	D · DE		Dec 23, 2021
Rep. Dean, Madeleine [D-PA-4]	D · PA		Dec 23, 2021
Rep. Frankel, Lois [D-FL-21]	D · FL		Dec 23, 2021
Rep. Horsford, Steven [D-NV-4]	D · NV		Dec 23, 2021

Cosponsor	Party / State	Role	Date Joined
Rep. Adams, Alma S. [D-NC-12]	D · NC		Feb 3, 2022
Rep. Brown, Shontel M. [D-OH-11]	D · OH		Mar 18, 2022
Rep. Carter, Troy [D-LA-2]	D · LA		Dec 13, 2022
Rep. Gottheimer, Josh [D-NJ-5]	D · NJ		Dec 22, 2022

## Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Mar 11, 2021

## Subjects & Policy Tags

### Policy Area:

Taxation

## Related Bills

Bill	Relationship	Last Action
117 HR 2976	Related bill	<b>May 4, 2021:</b> Referred to the House Committee on Ways and Means.
117 S 1501	Related bill	<b>Apr 29, 2021:</b> Read twice and referred to the Committee on Finance. (text: CR S2364-2365)
117 S 714	Identical bill	<b>Mar 11, 2021:</b> Read twice and referred to the Committee on Finance.

## Summary (as of Mar 11, 2021)

### No Tax Breaks for Outsourcing Act

This bill modifies the tax treatment of the foreign source income of domestic corporations. The bill includes provisions that

- modify calculations of the gross income of U.S. shareholders to include net CFC tested income in the current taxable year,
- apply limitations on the foreign tax credit on a country-by-country basis,
- limit the tax deduction for the interest expense 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 (i.e., 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

- **Mar 11, 2021:** Introduced in House
- **Mar 11, 2021:** Referred to the House Committee on Ways and Means.