

## HR 2184

End Oil and Gas Tax Subsidies Act of 2021

**Congress:** 117 (2021–2023, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Mar 26, 2021

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Mar 26, 2021)

**Official Text:** <https://www.congress.gov/bill/117th-congress/house-bill/2184>

### Sponsor

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**Name:** Rep. Blumenauer, Earl [D-OR-3]

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

**Cosponsors** (45 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Casten, Sean [D-IL-6]	D · IL		Mar 26, 2021
Rep. McEachin, A. Donald [D-VA-4]	D · VA		Mar 26, 2021
Rep. Porter, Katie [D-CA-45]	D · CA		Mar 26, 2021
Rep. Chu, Judy [D-CA-27]	D · CA		Apr 5, 2021
Rep. Eshoo, Anna G. [D-CA-18]	D · CA		Apr 5, 2021
Rep. Newman, Marie [D-IL-3]	D · IL		Apr 5, 2021
Rep. Jones, Mondaire [D-NY-17]	D · NY		Apr 8, 2021
Rep. Pingree, Chellie [D-ME-1]	D · ME		Apr 8, 2021
Del. Norton, Eleanor Holmes [D-DC-At Large]	D · DC		Apr 12, 2021
Rep. Pocan, Mark [D-WI-2]	D · WI		Apr 14, 2021
Rep. Kildee, Daniel T. [D-MI-5]	D · MI		Apr 16, 2021
Rep. Lofgren, Zoe [D-CA-19]	D · CA		May 4, 2021
Rep. Huffman, Jared [D-CA-2]	D · CA		May 18, 2021
Rep. Cleaver, Emanuel [D-MO-5]	D · MO		May 28, 2021
Rep. Cohen, Steve [D-TN-9]	D · TN		May 28, 2021
Rep. Cooper, Jim [D-TN-5]	D · TN		May 28, 2021
Rep. Evans, Dwight [D-PA-3]	D · PA		May 28, 2021
Rep. Sherman, Brad [D-CA-30]	D · CA		May 28, 2021
Rep. Takano, Mark [D-CA-41]	D · CA		May 28, 2021
Rep. Espaillat, Adriano [D-NY-13]	D · NY		Jun 4, 2021
Rep. Garcia, Jesus G. "Chuy" [D-IL-4]	D · IL		Jun 4, 2021
Rep. Bonamici, Suzanne [D-OR-1]	D · OR		Jun 16, 2021
Rep. Meng, Grace [D-NY-6]	D · NY		Jun 16, 2021
Rep. Tonko, Paul [D-NY-20]	D · NY		Jun 16, 2021
Rep. DeSaulnier, Mark [D-CA-11]	D · CA		Jun 17, 2021
Rep. Brownley, Julia [D-CA-26]	D · CA		Jun 22, 2021
Rep. DeGette, Diana [D-CO-1]	D · CO		Jul 13, 2021
Rep. Khanna, Ro [D-CA-17]	D · CA		Jul 20, 2021
Rep. Lee, Barbara [D-CA-13]	D · CA		Jul 20, 2021
Rep. Davis, Danny K. [D-IL-7]	D · IL		Jul 28, 2021
Rep. Lieu, Ted [D-CA-33]	D · CA		Jul 28, 2021
Rep. Welch, Peter [D-VT-At Large]	D · VT		Aug 6, 2021
Rep. DeFazio, Peter A. [D-OR-4]	D · OR		Aug 20, 2021
Rep. McNerney, Jerry [D-CA-9]	D · CA		Aug 20, 2021
Rep. Moore, Gwen [D-WI-4]	D · WI		Aug 20, 2021
Rep. Schakowsky, Janice D. [D-IL-9]	D · IL		Aug 20, 2021
Rep. Watson Coleman, Bonnie [D-NJ-12]	D · NJ		Aug 20, 2021
Rep. Maloney, Carolyn B. [D-NY-12]	D · NY		Aug 24, 2021
Rep. Langevin, James R. [D-RI-2]	D · RI		Sep 10, 2021
Rep. Raskin, Jamie [D-MD-8]	D · MD		Sep 10, 2021
Rep. Gomez, Jimmy [D-CA-34]	D · CA		Oct 8, 2021

Cosponsor	Party / State	Role	Date Joined
Rep. Dingell, Debbie [D-MI-12]	D · MI		Oct 19, 2021
Rep. Lowenthal, Alan S. [D-CA-47]	D · CA		Oct 19, 2021
Rep. Levin, Mike [D-CA-49]	D · CA		Oct 21, 2021
Rep. Sarbanes, John P. [D-MD-3]	D · MD		Oct 22, 2021

## Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Mar 26, 2021

## Subjects & Policy Tags

### Policy Area:

Taxation

## Related Bills

Bill	Relationship	Last Action
117 S 683	Related bill	<b>Mar 10, 2021:</b> Read twice and referred to the Committee on Finance.
117 HR 1612	Related bill	<b>Mar 8, 2021:</b> Referred to the House Committee on Ways and Means.

## Summary (as of Mar 26, 2021)

### End Oil and Gas Tax Subsidies Act of 2021

This bill limits or repeals certain fossil fuel oil and gas subsidies for oil companies. Specifically, it

- increases to seven years the amortization period for geological and geophysical expenditures;
- repeals the tax credits for producing oil and gas from marginal wells and for enhanced oil recovery;
- repeals the tax deduction for the intangible drilling and development costs of oil and gas wells;
- repeals percentage depletion;
- repeals the tax deduction for tertiary injectant expenses;
- repeals the passive loss exception for working interests in oil and gas property;
- denies the tax deduction for income attributable to domestic production activities for oil and gas activities;
- prohibits the use of the last-in, first-out (LIFO) accounting method by major integrated oil companies;
- limits the foreign tax credit for dual capacity taxpayers (i.e., taxpayers who are subject to a levy of a foreign country or U.S. possession and receive specific economic benefits from such country or possession); and
- expands the definition of *crude oil* for purposes of the excise tax on petroleum and petroleum products to include any oil derived from a bitumen or bituminous mixture (tar sands), and any oil derived from kerogen-bearing sources (oil shale).

## Actions Timeline

- **Mar 26, 2021:** Introduced in House
- **Mar 26, 2021:** Sponsor introductory remarks on measure. (CR E309)
- **Mar 26, 2021:** Referred to the House Committee on Ways and Means.