

HR 2745

End Outsourcing Act

Congress: 117 (2021–2023, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Apr 21, 2021

Current Status: Referred to the Committee on Ways and Means, and in addition to the Committees on Education and Labor

Latest Action: 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. (Apr 21, 2021)

Official Text: <https://www.congress.gov/bill/117th-congress/house-bill/2745>

Sponsor

Name: Rep. Pocan, Mark [D-WI-2]

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

Cosponsors (7 total)

| Cosponsor | Party / State | Role | Date Joined |
|---------------------------------------------|---------------|------|--------------|
| Del. Norton, Eleanor Holmes [D-DC-At Large] | D · DC | | Apr 21, 2021 |
| Rep. Garcia, Jesus G. "Chuy" [D-IL-4] | D · IL | | Apr 21, 2021 |
| Rep. Khanna, Ro [D-CA-17] | D · CA | | Apr 21, 2021 |
| Rep. Lynch, Stephen F. [D-MA-8] | D · MA | | Apr 21, 2021 |
| Rep. Schakowsky, Janice D. [D-IL-9] | D · IL | | Apr 22, 2021 |
| Rep. DeSaulnier, Mark [D-CA-11] | D · CA | | May 28, 2021 |
| Rep. Jones, Mondaire [D-NY-17] | D · NY | | Oct 12, 2021 |

Committee Activity

| Committee | Chamber | Activity | Date |
|-------------------------------------------|---------|-------------|--------------|
| Armed Services Committee | House | Referred To | Apr 21, 2021 |
| Education and Workforce Committee | House | Referred To | Apr 21, 2021 |
| Oversight and Government Reform Committee | House | Referred To | Apr 21, 2021 |
| Ways and Means Committee | House | Referred To | Apr 21, 2021 |

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

| Bill | Relationship | Last Action |
|------------|----------------|---------------------------------------------------------------------------|
| 117 S 1513 | Identical bill | Apr 29, 2021: Read twice and referred to the Committee on Finance. |

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

- **Apr 21, 2021:** Introduced in House
- **Apr 21, 2021:** 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.