

## S 3802

### Big Oil Windfall Profits Tax Act

**Congress:** 117 (2021–2023, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Mar 10, 2022

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Mar 10, 2022)

**Official Text:** <https://www.congress.gov/bill/117th-congress/senate-bill/3802>

### Sponsor

**Name:** Sen. Whitehouse, Sheldon [D-RI]

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

### Cosponsors (17 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Baldwin, Tammy [D-WI]	D · WI		Mar 10, 2022
Sen. Bennet, Michael F. [D-CO]	D · CO		Mar 10, 2022
Sen. Blumenthal, Richard [D-CT]	D · CT		Mar 10, 2022
Sen. Booker, Cory A. [D-NJ]	D · NJ		Mar 10, 2022
Sen. Brown, Sherrod [D-OH]	D · OH		Mar 10, 2022
Sen. Casey, Robert P., Jr. [D-PA]	D · PA		Mar 10, 2022
Sen. Markey, Edward J. [D-MA]	D · MA		Mar 10, 2022
Sen. Merkley, Jeff [D-OR]	D · OR		Mar 10, 2022
Sen. Reed, Jack [D-RI]	D · RI		Mar 10, 2022
Sen. Sanders, Bernard [I-VT]	I · VT		Mar 10, 2022
Sen. Warren, Elizabeth [D-MA]	D · MA		Mar 10, 2022
Sen. Stabenow, Debbie [D-MI]	D · MI		Mar 16, 2022
Sen. Padilla, Alex [D-CA]	D · CA		Mar 17, 2022
Sen. Warnock, Raphael G. [D-GA]	D · GA		Mar 23, 2022
Sen. Murphy, Christopher [D-CT]	D · CT		Mar 29, 2022
Sen. Feinstein, Dianne [D-CA]	D · CA		Mar 30, 2022
Sen. Kaine, Tim [D-VA]	D · VA		Jul 19, 2022

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Mar 10, 2022

## Subjects & Policy Tags

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### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
117 HR 7099	Related bill	<b>Mar 16, 2022:</b> Referred to the House Committee on Ways and Means.
117 HR 7103	Related bill	<b>Mar 16, 2022:</b> Referred to the House Committee on Ways and Means.
117 HR 7061	Identical bill	<b>Mar 11, 2022:</b> Referred to the House Committee on Ways and Means.

### Summary (as of Mar 10, 2022)

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#### Big Oil Windfall Profits Tax Act

This bill imposes an excise tax on the windfall profits of crude oil on taxpayers who extracted and imported more than 300,000 barrels (a barrel equals 42 U.S. gallons) of taxable crude oil (i.e., crude oil, crude oil condensates, and natural gasoline) in 2019, or who extracted and imported that amount in the current calendar quarter.

The bill requires rebates of the tax collected to be paid to individual taxpayers. The bill establishes the Protect Consumers from Gas Hikes Fund to finance such rebates.

#### Actions Timeline

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- **Mar 10, 2022:** Introduced in Senate
- **Mar 10, 2022:** Read twice and referred to the Committee on Finance.

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