

HR 3665

Defending American Jobs and Investment Act

Congress: 118 (2023–2025, Ended)

Chamber: House

Policy Area: Foreign Trade and International Finance

Introduced: May 25, 2023

Current Status: Referred to the Committee on Ways and Means, and in addition to the Committee on Oversight and Accou

Latest Action: Referred to the Committee on Ways and Means, and in addition to the Committee on Oversight and Accountability, 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. (May 25, 2023)

Official Text: <https://www.congress.gov/bill/118th-congress/house-bill/3665>

Sponsor

Name: Rep. Smith, Jason [R-MO-8]

Party: Republican • **State:** MO • **Chamber:** House

Cosponsors (24 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Arrington, Jodey C. [R-TX-19]	R · TX		May 25, 2023
Rep. Buchanan, Vern [R-FL-16]	R · FL		May 25, 2023
Rep. Carey, Mike [R-OH-15]	R · OH		May 25, 2023
Rep. Estes, Ron [R-KS-4]	R · KS		May 25, 2023
Rep. Feenstra, Randy [R-IA-4]	R · IA		May 25, 2023
Rep. Ferguson, A. Drew, IV [R-GA-3]	R · GA		May 25, 2023
Rep. Fischbach, Michelle [R-MN-7]	R · MN		May 25, 2023
Rep. Fitzpatrick, Brian K. [R-PA-1]	R · PA		May 25, 2023
Rep. Hern, Kevin [R-OK-1]	R · OK		May 25, 2023
Rep. Kelly, Mike [R-PA-16]	R · PA		May 25, 2023
Rep. Kustoff, David [R-TN-8]	R · TN		May 25, 2023
Rep. LaHood, Darin [R-IL-16]	R · IL		May 25, 2023
Rep. Malliotakis, Nicole [R-NY-11]	R · NY		May 25, 2023
Rep. Miller, Carol D. [R-WV-1]	R · WV		May 25, 2023
Rep. Moore, Blake D. [R-UT-1]	R · UT		May 25, 2023
Rep. Murphy, Gregory F. [R-NC-3]	R · NC		May 25, 2023
Rep. Schweikert, David [R-AZ-1]	R · AZ		May 25, 2023
Rep. Smith, Adrian [R-NE-3]	R · NE		May 25, 2023
Rep. Smucker, Lloyd [R-PA-11]	R · PA		May 25, 2023
Rep. Steel, Michelle [R-CA-45]	R · CA		May 25, 2023
Rep. Steube, W. Gregory [R-FL-17]	R · FL		May 25, 2023
Rep. Tenney, Claudia [R-NY-24]	R · NY		May 25, 2023
Rep. Van Duyne, Beth [R-TX-24]	R · TX		May 25, 2023
Rep. Wenstrup, Brad R. [R-OH-2]	R · OH		May 25, 2023

Committee Activity

Committee	Chamber	Activity	Date
Oversight and Government Reform Committee	House	Referred To	May 25, 2023
Ways and Means Committee	House	Referred To	May 25, 2023

Subjects & Policy Tags

Policy Area:

Foreign Trade and International Finance

Related Bills

No related bills are listed.

Defending American Jobs and Investment Act

This bill provides for the enforcement of remedies against foreign countries that have extraterritorial or discriminatory taxes.

Specifically, the bill requires the Department of the Treasury to periodically submit a report to Congress that lists each foreign country that has one or more extraterritorial or discriminatory taxes.

Treasury must commence enhanced bilateral engagement with each foreign country included in the report. This engagement must (1) express the concern of the United States with respect to the adverse trade and economic effects of tax policies that violate bilateral tax treaties and international tax norms, (2) urge the repeal of extraterritorial and discriminatory taxes that target U.S. persons, and (3) advise the foreign country of remedial actions (as outlined by this bill).

The bill increases income tax and withholding tax rates on certain foreign citizens, corporations, and partnerships of any foreign country listed in Treasury's report.

The bill provides the executive branch with additional tools to enforce against extraterritorial and discriminatory taxes. These tools include

- authorizing the President to prohibit government contracting or procurement of goods or services from a foreign country listed in Treasury's report,
- directing Treasury to consider these taxes in assessing whether to enter into or update a bilateral tax treaty with the foreign country, and
- requiring the U.S. Trade Representative and the Department of Commerce to consider these taxes in assessing whether to enter into any free trade agreement or executive agreement with the foreign country.

Actions Timeline

- **May 25, 2023:** Introduced in House
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