

## HR 884

No Tax Breaks for Outsourcing Act

**Congress:** 118 (2023–2025, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Feb 9, 2023

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Feb 9, 2023)

**Official Text:** <https://www.congress.gov/bill/118th-congress/house-bill/884>

### Sponsor

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**Name:** Rep. Doggett, Lloyd [D-TX-37]

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

**Cosponsors** (140 total)

<b>Cosponsor</b>	<b>Party / State</b>	<b>Role</b>	<b>Date Joined</b>
Del. Norton, Eleanor Holmes [D-DC-At Large]	D · DC		Feb 9, 2023
Rep. Adams, Alma S. [D-NC-12]	D · NC		Feb 9, 2023
Rep. Barragan, Nanette Diaz [D-CA-44]	D · CA		Feb 9, 2023
Rep. Beatty, Joyce [D-OH-3]	D · OH		Feb 9, 2023
Rep. Blumenauer, Earl [D-OR-3]	D · OR		Feb 9, 2023
Rep. Bonamici, Suzanne [D-OR-1]	D · OR		Feb 9, 2023
Rep. Bowman, Jamaal [D-NY-16]	D · NY		Feb 9, 2023
Rep. Boyle, Brendan F. [D-PA-2]	D · PA		Feb 9, 2023
Rep. Brown, Shontel M. [D-OH-11]	D · OH		Feb 9, 2023
Rep. Budzinski, Nikki [D-IL-13]	D · IL		Feb 9, 2023
Rep. Bush, Cori [D-MO-1]	D · MO		Feb 9, 2023
Rep. Carson, Andre [D-IN-7]	D · IN		Feb 9, 2023
Rep. Carter, Troy [D-LA-2]	D · LA		Feb 9, 2023
Rep. Cartwright, Matt [D-PA-8]	D · PA		Feb 9, 2023
Rep. Casar, Greg [D-TX-35]	D · TX		Feb 9, 2023
Rep. Case, Ed [D-HI-1]	D · HI		Feb 9, 2023
Rep. Chu, Judy [D-CA-28]	D · CA		Feb 9, 2023
Rep. Cicilline, David N. [D-RI-1]	D · RI		Feb 9, 2023
Rep. Clarke, Yvette D. [D-NY-9]	D · NY		Feb 9, 2023
Rep. Cleaver, Emanuel [D-MO-5]	D · MO		Feb 9, 2023
Rep. Cohen, Steve [D-TN-9]	D · TN		Feb 9, 2023
Rep. Courtney, Joe [D-CT-2]	D · CT		Feb 9, 2023
Rep. Crow, Jason [D-CO-6]	D · CO		Feb 9, 2023
Rep. Davis, Danny K. [D-IL-7]	D · IL		Feb 9, 2023
Rep. Dean, Madeleine [D-PA-4]	D · PA		Feb 9, 2023
Rep. DeGette, Diana [D-CO-1]	D · CO		Feb 9, 2023
Rep. DeLauro, Rosa L. [D-CT-3]	D · CT		Feb 9, 2023
Rep. Deluzio, Christopher R. [D-PA-17]	D · PA		Feb 9, 2023
Rep. DeSaulnier, Mark [D-CA-10]	D · CA		Feb 9, 2023
Rep. Dingell, Debbie [D-MI-6]	D · MI		Feb 9, 2023
Rep. Escobar, Veronica [D-TX-16]	D · TX		Feb 9, 2023
Rep. Espaillat, Adriano [D-NY-13]	D · NY		Feb 9, 2023
Rep. Evans, Dwight [D-PA-3]	D · PA		Feb 9, 2023
Rep. Foster, Bill [D-IL-11]	D · IL		Feb 9, 2023
Rep. Frankel, Lois [D-FL-22]	D · FL		Feb 9, 2023
Rep. Frost, Maxwell [D-FL-10]	D · FL		Feb 9, 2023
Rep. Gallego, Ruben [D-AZ-3]	D · AZ		Feb 9, 2023
Rep. Garamendi, John [D-CA-8]	D · CA		Feb 9, 2023
Rep. Garcia, Jesus G. "Chuy" [D-IL-4]	D · IL		Feb 9, 2023
Rep. Garcia, Robert [D-CA-42]	D · CA		Feb 9, 2023
Rep. Garcia, Sylvia R. [D-TX-29]	D · TX		Feb 9, 2023

Cosponsor	Party / State	Role	Date Joined
Rep. Golden, Jared F. [D-ME-2]	D · ME		Feb 9, 2023
Rep. Gomez, Jimmy [D-CA-34]	D · CA		Feb 9, 2023
Rep. Green, Al [D-TX-9]	D · TX		Feb 9, 2023
Rep. Grijalva, Raúl M. [D-AZ-7]	D · AZ		Feb 9, 2023
Rep. Hayes, Jahana [D-CT-5]	D · CT		Feb 9, 2023
Rep. Higgins, Brian [D-NY-26]	D · NY		Feb 9, 2023
Rep. Hoyle, Val T. [D-OR-4]	D · OR		Feb 9, 2023
Rep. Huffman, Jared [D-CA-2]	D · CA		Feb 9, 2023
Rep. Ivey, Glenn [D-MD-4]	D · MD		Feb 9, 2023
Rep. Jackson Lee, Sheila [D-TX-18]	D · TX		Feb 9, 2023
Rep. Jayapal, Pramila [D-WA-7]	D · WA		Feb 9, 2023
Rep. Johnson, Henry C. "Hank," Jr. [D-GA-4]	D · GA		Feb 9, 2023
Rep. Kaptur, Marcy [D-OH-9]	D · OH		Feb 9, 2023
Rep. Kelly, Robin L. [D-IL-2]	D · IL		Feb 9, 2023
Rep. Khanna, Ro [D-CA-17]	D · CA		Feb 9, 2023
Rep. Kim, Andy [D-NJ-3]	D · NJ		Feb 9, 2023
Rep. Larson, John B. [D-CT-1]	D · CT		Feb 9, 2023
Rep. Lee, Barbara [D-CA-12]	D · CA		Feb 9, 2023
Rep. Leger Fernandez, Teresa [D-NM-3]	D · NM		Feb 9, 2023
Rep. Lieu, Ted [D-CA-36]	D · CA		Feb 9, 2023
Rep. Lynch, Stephen F. [D-MA-8]	D · MA		Feb 9, 2023
Rep. McCollum, Betty [D-MN-4]	D · MN		Feb 9, 2023
Rep. McGovern, James P. [D-MA-2]	D · MA		Feb 9, 2023
Rep. Meeks, Gregory W. [D-NY-5]	D · NY		Feb 9, 2023
Rep. Meng, Grace [D-NY-6]	D · NY		Feb 9, 2023
Rep. Mfume, Kweisi [D-MD-7]	D · MD		Feb 9, 2023
Rep. Moulton, Seth [D-MA-6]	D · MA		Feb 9, 2023
Rep. Mrvan, Frank J. [D-IN-1]	D · IN		Feb 9, 2023
Rep. Nadler, Jerrold [D-NY-12]	D · NY		Feb 9, 2023
Rep. Napolitano, Grace F. [D-CA-31]	D · CA		Feb 9, 2023
Rep. Neguse, Joe [D-CO-2]	D · CO		Feb 9, 2023
Rep. Nickel, Wiley [D-NC-13]	D · NC		Feb 9, 2023
Rep. Norcross, Donald [D-NJ-1]	D · NJ		Feb 9, 2023
Rep. Ocasio-Cortez, Alexandria [D-NY-14]	D · NY		Feb 9, 2023
Rep. Omar, Ilhan [D-MN-5]	D · MN		Feb 9, 2023
Rep. Pallone, Frank, Jr. [D-NJ-6]	D · NJ		Feb 9, 2023
Rep. Pingree, Chellie [D-ME-1]	D · ME		Feb 9, 2023
Rep. Pocan, Mark [D-WI-2]	D · WI		Feb 9, 2023
Rep. Porter, Katie [D-CA-47]	D · CA		Feb 9, 2023
Rep. Vargas, Juan [D-CA-52]	D · CA		Feb 9, 2023
Rep. Velazquez, Nydia M. [D-NY-7]	D · NY		Feb 9, 2023
Rep. Waters, Maxine [D-CA-43]	D · CA		Feb 9, 2023

<b>Cosponsor</b>	<b>Party / State</b>	<b>Role</b>	<b>Date Joined</b>
Rep. Watson Coleman, Bonnie [D-NJ-12]	D · NJ		Feb 9, 2023
Rep. Wild, Susan [D-PA-7]	D · PA		Feb 9, 2023
Rep. Williams, Nikema [D-GA-5]	D · GA		Feb 9, 2023
Rep. Wilson, Frederica S. [D-FL-24]	D · FL		Feb 9, 2023
Rep. Pressley, Ayanna [D-MA-7]	D · MA		Feb 14, 2023
Rep. Raskin, Jamie [D-MD-8]	D · MD		Feb 14, 2023
Rep. Salinas, Andrea [D-OR-6]	D · OR		Feb 14, 2023
Rep. Sarbanes, John P. [D-MD-3]	D · MD		Feb 14, 2023
Rep. Scanlon, Mary Gay [D-PA-5]	D · PA		Feb 14, 2023
Rep. Schakowsky, Janice D. [D-IL-9]	D · IL		Feb 14, 2023
Rep. Schiff, Adam B. [D-CA-30]	D · CA		Feb 14, 2023
Rep. Scott, David [D-GA-13]	D · GA		Feb 14, 2023
Rep. Sherman, Brad [D-CA-32]	D · CA		Feb 14, 2023
Rep. Soto, Darren [D-FL-9]	D · FL		Feb 14, 2023
Rep. Stansbury, Melanie Ann [D-NM-1]	D · NM		Feb 14, 2023
Rep. Stevens, Haley M. [D-MI-11]	D · MI		Feb 14, 2023
Rep. Takano, Mark [D-CA-39]	D · CA		Feb 14, 2023
Rep. Thompson, Bennie G. [D-MS-2]	D · MS		Feb 14, 2023
Rep. Titus, Dina [D-NV-1]	D · NV		Feb 14, 2023
Rep. Tlaib, Rashida [D-MI-12]	D · MI		Feb 14, 2023
Rep. Tokuda, Jill N. [D-HI-2]	D · HI		Feb 14, 2023
Rep. Tonko, Paul [D-NY-20]	D · NY		Feb 14, 2023
Rep. Torres, Norma J. [D-CA-35]	D · CA		Feb 14, 2023
Rep. Trone, David J. [D-MD-6]	D · MD		Feb 14, 2023
Rep. Balint, Becca [D-VT-At Large]	D · VT		Feb 17, 2023
Rep. Ross, Deborah K. [D-NC-2]	D · NC		Feb 17, 2023
Rep. Landsman, Greg [D-OH-1]	D · OH		Mar 9, 2023
Rep. Ramirez, Delia C. [D-IL-3]	D · IL		Mar 9, 2023
Rep. Magaziner, Seth [D-RI-2]	D · RI		Mar 23, 2023
Rep. Ryan, Patrick [D-NY-18]	D · NY		Mar 23, 2023
Rep. Eshoo, Anna G. [D-CA-16]	D · CA		Apr 25, 2023
Rep. Goldman, Daniel S. [D-NY-10]	D · NY		Apr 25, 2023
Rep. Lee, Summer L. [D-PA-12]	D · PA		Apr 25, 2023
Rep. Thanedar, Shri [D-MI-13]	D · MI		Apr 25, 2023
Rep. Trahan, Lori [D-MA-3]	D · MA		Apr 25, 2023
Rep. McGarvey, Morgan [D-KY-3]	D · KY		Apr 28, 2023
Rep. Payne, Donald M., Jr. [D-NJ-10]	D · NJ		Jun 14, 2023
Rep. Blunt Rochester, Lisa [D-DE-At Large]	D · DE		Jun 20, 2023
Rep. Foushee, Valerie P. [D-NC-4]	D · NC		Jul 13, 2023
Rep. Crockett, Jasmine [D-TX-30]	D · TX		Sep 13, 2023
Rep. Horsford, Steven [D-NV-4]	D · NV		Oct 26, 2023
Rep. Smith, Adam [D-WA-9]	D · WA		Nov 6, 2023

Cosponsor	Party / State	Role	Date Joined
Rep. Sorensen, Eric [D-IL-17]	D · IL		Nov 6, 2023
Rep. Levin, Mike [D-CA-49]	D · CA		Nov 13, 2023
Rep. Torres, Ritchie [D-NY-15]	D · NY		Nov 28, 2023
Rep. Cherfilus-McCormick, Sheila [D-FL-20]	D · FL		Dec 11, 2023
Rep. Jackson, Jeff [D-NC-14]	D · NC		Jan 30, 2024
Rep. Davis, Donald G. [D-NC-1]	D · NC		Feb 14, 2024
Rep. Jackson, Jonathan L. [D-IL-1]	D · IL		Feb 14, 2024
Rep. Sykes, Emilia Strong [D-OH-13]	D · OH		Feb 14, 2024
Rep. Perez, Marie Gluesenkamp [D-WA-3]	D · WA		Feb 28, 2024
Rep. Menendez, Robert [D-NJ-8]	D · NJ		Apr 10, 2024
Rep. Caraveo, Yadira [D-CO-8]	D · CO		Jul 9, 2024
Rep. DelBene, Suzan K. [D-WA-1]	D · WA		Jul 9, 2024
Rep. Wasserman Schultz, Debbie [D-FL-25]	D · FL		Jul 9, 2024
Rep. Brownley, Julia [D-CA-26]	D · CA		Jul 10, 2024
Rep. Kennedy, Timothy M. [D-NY-26]	D · NY		Sep 23, 2024

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Feb 9, 2023

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
118 HR 8268	Related bill	<b>May 7, 2024:</b> Referred to the House Committee on Ways and Means.
118 S 4275	Related bill	<b>May 7, 2024:</b> Read twice and referred to the Committee on Finance. (text: CR S3505)
118 S 357	Identical bill	<b>Feb 9, 2023:</b> Read twice and referred to the Committee on Finance.

## **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 controlled foreign corporation (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 an international 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**

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- **Feb 9, 2023:** Introduced in House
- **Feb 9, 2023:** Referred to the House Committee on Ways and Means.