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NO GOTION Act

Congress: 119 (2025–2027, Current)
Chamber: Senate
Policy Area: Taxation
Introduced: Feb 3, 2025
Current Status: Read twice and referred to the Committee on Finance.
Latest Action: Read twice and referred to the Committee on Finance. (Feb 3, 2025)
Official Text: https://www.congress.gov/bill/119th-congress/senate-bill/369

Sponsor

Name: Sen. Scott, Rick [R-FL]
Party: Republican • **State:** FL • **Chamber:** Senate

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Feb 3, 2025

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Feb 3, 2025)

No Official Giveaways Of Taxpayers' Income to Oppressive Nations Act or the NO GOTION Act

This bill prohibits certain entities associated with China, Cuba, Iran, North Korea, Russia, or the Maduro regime of Venezuela from claiming various energy-related federal tax incentives.

Specifically, certain energy-related federal tax incentives may not be claimed by

- the government, a government instrumentality, or an agency of China, Cuba, Iran, North Korea, Russia, or the regime of Nicolas Maduro in Venezuela;
- any entity that is organized under the laws of or is headquartered in one of these countries; or
- any entity that is owned, controlled, directed, or influenced by or that has certain financial or contractual connections with any such government, government instrumentality, agency, or entity.

Such entities may not claim the federal tax credits for

- alternative fuel vehicle refueling property,
- second-generation biofuel,
- biodiesel fuel,
- sustainable aviation fuel,
- renewable electricity production,
- carbon sequestration,
- zero-emission nuclear power production,
- clean hydrogen production,
- clean commercial vehicles,
- advanced manufacturing production,
- clean electricity production,
- clean fuel production,
- investments in energy property,
- advanced energy projects,
- clean electricity investment,
- biodiesel mixtures,
- alternative fuel, and
- alternative fuel mixtures.

Further, such entities are prohibited from claiming the federal tax deduction for energy efficient improvements to commercial buildings.

Finally, such entities are not entitled to a credit or refund of federal excise taxes paid on biodiesel, alternative fuel, or sustainable aviation fuel mixtures produced by the entities.

Actions Timeline

- **Feb 3, 2025:** Introduced in Senate
- **Feb 3, 2025:** Read twice and referred to the Committee on Finance.

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