

117TH CONGRESS  
1ST SESSION

# H. R. 6230

To amend the Internal Revenue Code of 1986 to eliminate lead oxide, antimony, and sulfuric acid as taxable chemicals under the Superfund excise taxes.

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## IN THE HOUSE OF REPRESENTATIVES

DECEMBER 9, 2021

Mr. MEUSER (for himself, Mr. MOOLENAAR, Mrs. HARTZLER, and Mr. LONG) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to eliminate lead oxide, antimony, and sulfuric acid as taxable chemicals under the Superfund excise taxes.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “USA Batteries Act”.

5 **SEC. 2. FINDINGS.**

6 Congress finds the following:

7 (1) The Superfund fee established in Public  
8 Law 117–58 makes American manufacturing less  
9 competitive by imposing a tax on chemicals used in

1 domestic battery production that is not levied on im-  
2 ported batteries.

3 (2) America's lead battery industry has a \$23.6  
4 billion domestic economic impact annually and cre-  
5 ates more than 25,000 direct jobs in 38 States.

6 (3) Lead batteries have a 99 percent recycling  
7 rate and are a truly sustainable energy storage tech-  
8 nology.

9 (4) Lead batteries are critical for many sectors,  
10 including defense, transportation, logistics, tele-  
11 communications, and energy generation.

12 (5) Increased taxes on domestic production cre-  
13 ate a disadvantage for American manufacturers and  
14 reduce the global competitiveness of the domestic  
15 lead battery industry by increasing the costs of key  
16 raw materials.

17 **SEC. 3. ELIMINATION OF LEAD OXIDE, ANTIMONY, AND**  
18 **SULFURIC ACID AS TAXABLE CHEMICALS**  
19 **UNDER SUPERFUND EXCISE TAXES.**

20 The table in section 4661(b) of the Internal Revenue  
21 Code of 1986, as amended by Public Law 117-58, is  
22 amended by striking the rows relating to lead oxide, anti-  
23 mony, and sulfuric acid.

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