

118TH CONGRESS
1ST SESSION

H. R. 1594

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

IN THE HOUSE OF REPRESENTATIVES

MARCH 14, 2023

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

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 man-
4 ufacturing capacity of more than 165 GWh, a \$23.6
5 billion domestic economic impact annually, and cre-
6 ates more than 25,000 direct jobs in 38 States.

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

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

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

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

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

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