

118TH CONGRESS  
2D SESSION

# H. R. 9503

To direct the Secretary of State and the Administrator of the United States Agency for International Development to promulgate regulations to require all implementing partners receiving foreign assistance funds with activities in Afghanistan to submit a report on any payments or withholdings, including for taxes, fees, duties, and utilities, made to the Taliban, state-owned enterprises, or governing institutions in Afghanistan, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 9, 2024

Mr. HUIZENGA (for himself, Mr. McCAUL, Mr. LAWLER, Ms. SALAZAR, Mr. SELF, Mr. BAIRD, Mr. DAVIDSON, Mr. GUEST, Mr. CLINE, Mr. NORMAN, and Mr. WEBER of Texas) introduced the following bill; which was referred to the Committee on Foreign Affairs

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## A BILL

To direct the Secretary of State and the Administrator of the United States Agency for International Development to promulgate regulations to require all implementing partners receiving foreign assistance funds with activities in Afghanistan to submit a report on any payments or withholdings, including for taxes, fees, duties, and utilities, made to the Taliban, state-owned enterprises, or governing institutions in Afghanistan, and for other purposes.

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 “Protecting Taxpayer  
5 Dollars from Taliban Theft Act”.

6 **SEC. 2. FINDINGS.**

7 Congress makes the following findings:

8 (1) A May 2024 report by the Special Inspector  
9 General for Afghanistan Reconstruction (SIGAR)  
10 found that the Department of State and the United  
11 States Agency for International Development  
12 (USAID) do not know the full scope of the taxes,  
13 fees, duties, and utilities paid to the Taliban using  
14 United States-funded assistance in Afghanistan.

15 (2) Despite requirements in the Department of  
16 State’s Foreign Assistance Directive and USAID’s  
17 Acquisitions Regulations and Automatic Directives  
18 System, the Department of State and USAID do not  
19 include tax reporting clauses in all eligible awards  
20 globally, and even then, only require reporting on  
21 certain value-added tax and customs duties, rather  
22 than all forms of taxation.

23 **SEC. 3. STATEMENT OF POLICY.**

24 It is the policy of the United States that United  
25 States taxpayer dollars should not be paid to the Taliban,

1 nor should United States funding directly benefit the  
2 Taliban.

3 **SEC. 4. REGULATIONS TO REQUIRE CERTAIN REPORTS**  
4 **FROM IMPLEMENTING PARTNERS.**

5 (a) IN GENERAL.—Not later than 180 days after the  
6 date of the enactment of this Act—

7 (1) the Secretary of State shall promulgate reg-  
8 ulations to require all implementing partners receiv-  
9 ing foreign assistance funds from the Department of  
10 State with activities in Afghanistan to submit to the  
11 Department a report on any payments or  
12 withholdings, including for taxes, fees, duties, and  
13 utilities, made to the Taliban, state-owned enter-  
14 prises, or governing institutions in Afghanistan; and

15 (2) the Administrator of USAID shall promul-  
16 gate regulations to require all implementing partners  
17 receiving foreign assistance funds from USAID with  
18 activities in Afghanistan to submit to USAID a re-  
19 port on any payments or withholdings, including for  
20 taxes, fees, duties, and utilities, made to the  
21 Taliban, state-owned enterprises, or governing insti-  
22 tutions in Afghanistan.

23 (b) EXISTING CONTRACTS, GRANTS, AND OTHER  
24 FUNDING AWARDS.—Not later than 180 days after the  
25 date of the enactment of this Act, the Secretary of State

1 and the Administrator of USAID shall amend existing  
2 contracts, grants, and other funding awards relating to  
3 Afghanistan to include provisions to prohibit imple-  
4 menting partners from making any payments or  
5 withholdings, including for taxes, fees, duties, and utili-  
6 ties, to the Taliban, state-owned enterprises, or governing  
7 institutions in Afghanistan.

8 **SEC. 5. REPORT.**

9 (a) IN GENERAL.—Not later than 1 year after the  
10 date of the enactment of this Act, and every 180 days  
11 thereafter, the Secretary of State and the Administrator  
12 of USAID shall submit to the appropriate congressional  
13 committees a report that includes a description of any pay-  
14 ments or withholdings, including for taxes, fees, duties,  
15 and utilities, made by implementing partners to the  
16 Taliban, state-owned enterprises, or governing institutions  
17 in Afghanistan, including—

18 (1) an identification of—

19 (A) the implementing partner making the  
20 payment;

21 (B) the state-owned enterprise or gov-  
22 erning institution to which the payment was  
23 made;

24 (2) the type of payment made; and

25 (3) the amount of the payment.

1 (b) APPROPRIATE CONGRESSIONAL COMMITTEES

2 DEFINED.—In this section, the term “appropriate con-

3 gressional committees” means—

4 (1) the Committee on Foreign Affairs of the  
5 House of Representatives; and

6 (2) the Committee on Foreign Relations of the  
7 Senate.

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