

119TH CONGRESS  
1ST SESSION

# H. R. 1264

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

FEBRUARY 12, 2025

Mr. MEUSER (for himself, Mr. MOOLENAAR, Mr. NEHLS, Mr. FITZPATRICK, Ms. MALLIOTAKIS, and Mr. PERRY) 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 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 is amended by striking the rows relating  
23 to lead oxide, antimony, and sulfuric acid.

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