

119TH CONGRESS
1ST SESSION

H. R. 640

To amend the Internal Revenue Code of 1986 to repeal the excise taxes
on taxable chemicals and taxable substances.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 22, 2025

Ms. VAN DUYNE (for herself, Mr. CAREY, Mr. LAHOOD, and Mrs. MILLER
of West Virginia) 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 repeal
the excise taxes on taxable chemicals and taxable substances.

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 “Chemical Tax Repeal
5 Act”.

6 **SEC. 2. REPEAL OF EXCISE TAXES ON CERTAIN CHEMICALS**
7 **AND SUBSTANCES.**

8 (a) IN GENERAL.—Chapter 38 of the Internal Rev-
9 enue Code of 1986 is amended by striking subchapters

1 B and C (and by striking the items relating to such sub-
2 chapters in the table of subchapters for such chapter).

3 (b) EFFECTIVE DATE.—The amendments made by
4 this section shall take effect on January 1, 2024.

