

119TH CONGRESS
1ST SESSION

S. 3276

To provide for limitations on the implementation and enforcement of a global carbon tax with respect to the United States.

IN THE SENATE OF THE UNITED STATES

NOVEMBER 20, 2025

Mr. LEE introduced the following bill; which was read twice and referred to the Committee on Foreign Relations

A BILL

To provide for limitations on the implementation and enforcement of a global carbon tax with respect to the United States.

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 “UNtaxed Act”.

5 **SEC. 2. LIMITATION ON UNITED NATIONS TAXES, TARIFFS,**
6 **FEES, OR OTHER SUCH PENALTIES.**

7 No tax, tariff, fee, or other such penalty may be lev-
8 ied upon United States citizens or United States entities
9 by the United Nations or any organ, specialized agency,
10 commission, or other formally affiliated body of the United

1 Nations, unless such tax, tariff, fee, or other such penalty
 2 is imposed under a treaty with respect to which the Senate
 3 has provided its advice and consent under clause 2 of sec-
 4 tion 2 of article II of the Constitution of the United
 5 States.

6 **SEC. 3. LIMITATION ON FUNDS RELATING TO GLOBAL CAR-**
 7 **BON TAXES.**

8 No funds are authorized to be appropriated or other-
 9 wise made available for—

10 (1) assessed or voluntary contributions of the
 11 United States to the United Nations or any United
 12 Nations-affiliated body that would be used to impose
 13 a global carbon tax; or

14 (2) implementation or enforcement of such a
 15 global carbon tax.

16 **SEC. 4. DEFINITIONS.**

17 In this Act:

18 (1) GLOBAL CARBON TAX.—The term “global
 19 carbon tax” means a tax imposed under a global fuel
 20 regime that—

21 (A) requires the owner or operator of a
 22 vessel to reduce the level of greenhouse gases
 23 emitted by the vessel; and

1 (B) imposes such a tax at set costs with
2 respect to such level of emission of greenhouse
3 gases.

4 (2) UNITED STATES ENTITY.—The term
5 “United States entity” means an entity organized
6 under the laws of the United States or any jurisdic-
7 tion within the United States.

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