

***While our jobs have disappeared, Dennis Rehberg's priority has been to give tax loopholes to the big corporations that are outsourcing those jobs, sending them overseas.***

- **Companies Can Take A Tax Deduction For Closing Its Plant In The United States And Moving It To Another Country.** In October 2012, [Chicago Tribune](#) reported: “What Obama was actually describing was a tax break for ordinary business expense, including deductions allowed for a company if it closes its plant in the United States and moves it to another country.” [[Chicago Tribune](#), [10/3/12](#)]
- **Senate Republicans Blocked A Democratic Proposal That Would Have Provided A Tax Credit To Companies That Move Production Back To The United States.** In October 2012, [Chicago Tribune](#) reported: “In July, Senate Republicans blocked a Democratic proposal that would have provided a tax credit to companies that move production back to the United States. It also would have ended the tax break that companies can claim when closing a domestic plant, even if operations are moving abroad.” [[Chicago Tribune](#), [10/3/12](#)]
- **Democratic Senate Plan Would Have Ended The Tax Break That Companies Can Claim When Closing A Domestic Plant, Even If Operations Are Moving Abroad.** In October 2012, [Chicago Tribune](#) reported: “In July, Senate Republicans blocked a Democratic proposal that would have provided a tax credit to companies that move production back to the United States. It also would have ended the tax break that companies can claim when closing a domestic plant, even if operations are moving abroad.” [[Chicago Tribune](#), [10/3/12](#)]
- **Fact Check: “There Is Such A Provision That Allows Companies To Deduct Such Expenses.”** In October 2012, the [Washington Post](#) reported: “Romney said he was unaware of any provision that gives companies a tax deduction for moving operations overseas. But Obama is right; there is such a provision that allows companies to deduct such expenses — but it is not a specific loophole or incentive, as Obama indicated.” [[Washington Post](#), [10/4/12](#)]
- **POLITIFACT: ‘True’ That The Tax Code Allows Companies To Get A Tax Break When They Send Jobs To “China Or India Or Wherever.”** In September 2010 Politifact ruled that the following statement from Sen. Sheldon Whitehouse was ‘True’: “The law, right now, permits companies that close down American factories and offices and move those jobs overseas to take a tax deduction for the costs associated with moving the jobs to China or India or wherever.” Whitehouse made this statement on the Senate floor while arguing for a proposal to close this loophole. Politifact concluded: “*There is little debate that the current system allows companies to get a tax break for their expenses when they send jobs outside the U.S.* We rate Whitehouse's statement True.” [Politifact, [11/21/10](#)]
- **USA Today: Tax Breaks That Encourage Companies To Ship Jobs Overseas Not Just Campaign Rhetoric.** In March 2008, USA Today reported, “Democratic presidential contenders Hillary Rodham Clinton and Barack Obama have cast it as an outrage that should be a key target for the next president: a tax break they say encourages employers to ship American jobs abroad. The charge could be dismissed as typical campaign-trail exaggeration during a Democratic primary season marked by populism, except for one thing. Many analysts say it's true. ‘The U.S. tax system does provide an incentive to locate production offshore,’ says Martin Sullivan, a contributing editor to Tax Notes, a non-profit publication that tracks tax issues.” The article went on to explain that the loophole was how the Tax code treats profits earned by foreign subsidiaries of American Corporations. From the article: “At issue is the U.S. tax code's treatment of profits earned by foreign subsidiaries of American corporations. Profits earned in the United States are

subject to the 35% corporate tax. But multinational corporations can defer paying U.S. taxes on their overseas profits until they return them to the USA — transfers that often don't happen for years. General Electric, for example, has \$62 billion in "undistributed earnings" parked offshore, according to recent Securities and Exchange Commission filings. Drug giant Pfizer boasts \$60 billion. ExxonMobil has \$56 billion." [USA Today, [3/21/08](#)]

## ***Republicans and Democrats trying to work together to do something about it – but Dennis Rehberg voting no.***

- **Workers at Oil Refinery Blamed Rehberg For Cutting Corners With Federal Work Safety Agencies And Failing To Keep American Jobs From Going Overseas.** On October 21, 2010, the [Billings Gazette](#) reported, "An oil refinery meet-and-greet turned turbulent for Rep. Denny Rehberg Wednesday when workers blamed the Republican for cutting corners with federal work safety agencies and failing to keep American jobs from going overseas." [[Billings Gazette](#), [10/21/10](#)]
- **Rehberg Voted to Protect Tax Break for Medical Device Producers Outsourcing American Jobs.** In June 2012, Rehberg voted against a motion to recommit that would prohibit manufacturers, producers, and importers of medical devices from benefiting from the underlying bill's repeal of the medical device tax if they outsource American jobs. [HR 436, [Vote #360](#), 6/7/2012]
- **Rehberg Voted to Protect Tax Break for Companies That Ship Jobs Overseas.** In April 2012, Rehberg voted against a motion to recommit that would have prevented companies that outsource American jobs from receiving the 20% tax deduction in the underlying bill." As reported by the AP, "a vote on language that would have forbidden the tax breaks from going to businesses including pornographers, prostitution, gold clubs that discriminate by race or sex, and companies that send U.S. jobs overseas." [HR 9, [Vote #176](#), 04/19/12; AP, [4/20/2012](#)]
- **Rehberg Voted Against Measure to Discourage Outsourcing of American Jobs.** In November 2011, Rehberg voted against a motion to recommit that would amend the National Labor Relations Act by adding provisions that ensure a level playing field for employees, fair and equal access to voters prior to an election, and discourages outsourcing of jobs. [HR 3094, [Vote #868](#), 11/30/2011]
- **Rehberg Opposed Bill to "Delay Tax Break for Multinational Corporations Operating Overseas."** As reported by the AP, "But the main protests were over the \$54 billion in so-called offsets, new sources of money to pay for the legislation. One would close a loophole allowing hedge fund managers and others working for offshore corporations to defer tax on their compensation and another would delay implementation of a tax break for multinational corporations operating overseas." [[Vote #344](#), 5/21/08; AP, [5/21/08](#)]
- **Rehberg Blocked Call Center Bill With Incentives to Reduce Outsourcing.** In June 2012, Rehberg blocked an effort to consider the *U.S. Call Center Worker and Consumer Protection Act* to help revitalize a U.S. call center industry that has lost over 500,000 jobs just in the past six years. The measure included [incentives to reduce outsourcing](#) by requiring call centers to notify the Secretary of Labor at least 120 days before relocating outside of the U.S., and giving preference in contracts to employers who keep their call centers at home. [[Paramus Post](#), [Vote 381](#), 6/19/12]
- **Rehberg Blocked *Bring Jobs Home Act* to Eliminate Tax Incentives for Companies Moving Jobs Overseas.** In July 2012, Rehberg blocked an effort to consider the [Bring Jobs Home Act](#) – the proposal to reward companies that choose to invest in or bring back jobs to America with a 20 percent tax credit, and to eliminate tax advantages for companies moving jobs overseas. [[The Record](#), [Vote 456](#), 7/10/12]

- **Rehberg Voted To Allow Mining Permit-Holders To Outsource American Jobs.** In July 2012, Rehberg voted against a motion to recommit H.R. 4402, the National Strategic and Critical Minerals Production Act. The motion would prohibit permit holders from outsourcing U.S. jobs. [H.R. 4402, Vote #467, [7/12/12](#)]
- **Rehberg Voted Against *American Jobs and Closing Tax Loopholes Act to Protect Tax Loopholes for Companies Outsourcing Jobs*.** In 2010, Rehberg voted against cracking down on companies that take advantages of loopholes in the foreign income provisions of the tax code which makes it more profitable for them to outsource jobs. The bill would prevent corporations from using current U.S. foreign tax credit rules to subsidize their foreign activities. “It pays for the creation of those jobs [in the bill] by saying that those who outsource those jobs can’t get off the hook and have to pay their taxes,” said New Jersey Rep. Robert E. Andrews. The bill passed, 215-204. [[CQ Today](#), 5/28/10; HR 4213, [Vote 324](#), 5/28/10]
- **Rehberg Voted Against Closing Tax Loopholes for Companies Shipping Jobs Overseas.** In 2010, Rehberg voted against a bill to repeal the expansion of certain information reporting requirements to corporations and to payments for property, to eliminate loopholes which encourage companies to move operations offshore, and for other purposes The Small Business Tax Relief Act repealed a section of the health care reform bill that required small businesses to file a 1099 form to the IRS for payments of more than \$600 to any vendor during a tax year. The bill would have paid for the \$19.2 billion compliance requirement with offsets placing new limits on the ability of U.S.-based companies to use certain foreign tax credit loopholes to lower their tax liability. Democrats argued that the tax laws provided incentives to move jobs overseas. The bill failed, 241-154. [[CQ Today](#), 7/30/10; HR 5982, [Vote 514](#), 7/30/10]
- **Rehberg Voted Against Bill Changing Foreign Tax Provisions to Eliminate Incentives for Shipping Jobs Overseas.** In August 2010, Rehberg voted against the Obey, D-Wis., motion to concur in the Senate amendment to the House amendment to the Senate amendment to the bill that would provide \$16.1 billion to extend increased Medicaid assistance to states and \$10 billion in funding for states to create or retain teachers' jobs. The costs would be offset by changing foreign tax provisions, ending increased food stamp benefits beginning in April 2014 and rescinding previously enacted spending. The bill closes a number of tax loopholes related to the foreign income of U.S.-based multinational corporations.[[CQ Analysis](#), HR 1586, Vote #518, 8/10/10]
- **Rehberg Voted Against Bill to Eliminate Tax Breaks for Companies That Move Headquarters Overseas to Avoid Paying U.S. Income Taxes.** In June 2003, Rehberg voted against the McDermott, D-Wash., substitute amendment that would make numerous revisions to the Internal Revenue Code, including changes to tax collection practices, tax filing procedures and IRS administrative policies. It would remove a health-insurance waiver provision. It would include Senate-passed language expanding the child tax credit to low-income families and granting additional tax breaks for military personnel. The amendment also would make other tax code changes aimed at assisting low-income taxpayers and eliminating tax breaks for companies that move their headquarters overseas to avoid paying U.S. income taxes. [[CQ](#); [Vote #291](#), 6/19/2003]
- **Rehberg Opposed Penalties for Corporations Laying Off More U.S. Workers Than They Do Overseas.** In 2002, Rehberg voted against an amendment to bar companies from receiving Export-Import bank aid if they laid-off more workers in the United States than they do in foreign countries. The bank amounted to corporate welfare that disproportionately aided larger firms. In 2001, the bank provided \$9.2 billion in loans, guaranteed and exported credit insurance to support \$12.5 billion in U.S. exports. In 2001, 90 percent of Ex-Im transactions involved small businesses, but they received just 18 percent of the total dollars from bank deals. The rest went to support exports from such companies as Boeing, Caterpillar, Enron, Lucent, General Electric, Kimberly Clark, Raytheon and Case. The largest single category was

aircraft, which got \$2.5 billion to finance sales of 53 planes around the world. The amendment was defeated, 135-283. [AP, 5/01/02; HR 2871, [Vote 120](#), 5/01/02]

- **Rehberg Allowed Government Contracts with Companies Shipping American Jobs Overseas.** In January 2011, Rehberg voted against a motion that would not allow government spending on contracts with companies determined to have outsourced American jobs abroad. The motion to recommit required the Rules Committee to report an amendment that would specify that, when the House Budget Committee chairman set a discretionary spending limit for the remainder of fiscal 2011, no spending would be allocated for a contract with a company the Labor secretary determined to have shipped jobs abroad. The motion failed, 184-242. [CQ Today, 1/25/11; HRS 38, [Vote 19](#), 1/25/11]

### ***Closing one loophole would have also helped paid for medical care for firefighters and police – but Rehberg voted no.***

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- **Bill Would Save Over 158,000 Jobs for Police Officers, Firefighters, Nurses and Other Health Care Workers.** According to the Economic Policy Institute, “Legislation passed the Senate last week to slow this tide of unemployment—\$16.1 billion of funding for state Medicaid programs and \$10 billion to save education jobs. We estimate that the Medicaid funds will save 158,000 jobs, including police officers, firefighters, and health care workers. But more than half the jobs saved will be in the private sector, including workers who contract for or supply services to state and local governments. The Department of Education estimates that the education funds will save another 161,000 jobs in public schools.” [Economic Policy Institute, [8/9/10](#)]
- **Rehberg Opposed Aid to Prevent Layoffs of Teachers and First Responders.** As reported by CNN Money, “Cash-strapped states are getting \$26 billion in federal funds to shore up their budgets. The House voted 247-161 Tuesday, with support from the Democrats and overwhelming rejection from the Republicans, to send \$16.1 billion in additional Medicaid money and \$10 billion to prevent layoffs of teachers and first responders. In an unusual move, representatives returned from their August recess to approve the measure.” [CNN Money, [8/11/10](#)]

### ***Rehberg voted against closing another loophole even though it would have meant billions more for our public schools.***

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***Rehberg’s priority is his lobbyist friends, NOT jobs for working families, not our schools, not firefighters, and NOT Montana.***