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**Submission for the Record of  
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**Prepared for  
The Committee on Ways & Means  
Subcommittee on Trade  
United States House of Representatives**

**Regarding “Maintaining American Innovation and Technology Leadership”**

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Founded in 1969, National Taxpayers Union (NTU) is the “Voice of America’s Taxpayers.” We appreciate the opportunity to submit these comments regarding “Maintaining American Innovation and Technology Leadership.” NTU appreciates your attention to this important matter.

Trade policy plays an important role in U.S. tech leadership. It is also important to get domestic tax, regulatory, and other policies right. That’s why we supported the tax provisions in the One Big Beautiful Bill Act, which will encourage capital investment and boost research and development. The Trump Administration’s efforts to reduce unreasonable regulations are another helpful development.

With respect to trade policy, many foreign governments have targeted, or are considering targeting, innovative and successful U.S. digital services providers. These actions are contrary to the longstanding and widely accepted international trade principle that countries should not discriminate between domestic and foreign providers of goods and services.

NTU encourages Congress and the Trump Administration to prevent these discriminatory foreign tax and regulatory measures from being implemented. Once they are put into place, it can be difficult to roll them back.

In November, NTU sent a coalition letter to Amb. Jamieson Greer and Treasury Secretary Scott Bessent discussing such concerns, specifically regarding proposed foreign taxes on streaming services providers. NTU recommends vigorous enforcement of existing U.S. trade agreements and the proactive inclusion of digital provisions in new U.S. trade deals with other countries.

U.S. trade policy has long discouraged discriminatory foreign barriers. For example, trade negotiating priorities included in the “Bipartisan Congressional Trade Priorities and Accountability Act of 2015” included the prevention of barriers that affect new U.S. technologies and biotechnology; reducing or eliminating forced technology transfers imposed by foreign governments on U.S. companies; support for the Agreement on Trade-Related Aspects of Intellectual Property Rights (TRIPS); improving market access for U.S. environmental technologies, goods, and services; improving the Information Technology Agreement, which provides for zero tariffs on goods covered by the agreement; and the prevention of measures that require United States producers and service providers to locate facilities, intellectual property, or other assets in a country as a market access or investment condition.

Much has changed since 2015. NTU encourages Congress to update U.S. trade negotiating objectives and to reiterate U.S. goals such as promoting economic growth, obtaining reciprocal trade agreements that eliminate tariff and nontariff barriers, and eliminating foreign regulatory and other barriers that deny national treatment and market access to U.S. providers.

While it is important to focus on reducing unfair foreign trade barriers, NTU encourages Congress to also consider how domestic barriers affecting inputs and raw materials may affect U.S. technology leadership.

Finally, NTU reminds you that people in foreign countries cannot buy from us unless they are allowed to sell to us. We are encouraged by recent House approval of the African Growth and Opportunity Act (AGOA) and HOPE/HELP for Haiti Act, and support additional actions to reduce trade, tax, and regulatory barriers to promote U.S. technology leadership.

Maintaining U.S. innovation and technology leadership is vital for our country. NTU appreciates your leadership in this area, along with the opportunity to share our concerns for your consideration.