In Congress, Jahana Hayes supported a trillion-dollar spending plan, that could have resulted in the loss of nearly 100,000 American jobs, and the one of the highest tax rates in the developed world.

On November 19, 2021, Jahana Hayes voted for H.R. 5378, the Build Back Better Act:

- **On November 19, 2021, Jahana Hayes voted for H.R. 5376, the Build Back Better Act.** (H.R. 5376, *Roll Call 385*, Passed 220-213: R 0-212, D 220-1, Hayes Voted Yea, 11/19/21)

- **The Build Back Better Act is a $1.75 trillion social spending bill.** "House Democrats passed the $1.75 trillion Build Back Better (BBB) Act Friday, sending the social spending bill to the Senate where it will likely be revised again." (Alicia Adamczyk, "House Democrats just passed Build Back Better- here's what's included," *CNBC*, 11/19/21)

Editor's Note: *The version of the Build Back Better Act referenced is the one that passed the House of Representatives on November 19, 2021 and has not been passed by the Senate or signed into law.*

The Build Back Better Act, as passed by the House on November 19, 2021, imposes a natural gas tax, or methane fee, that could cost the American economy as many as 90,000 jobs:

- **The Build Back Better Act would introduce a methane fee that could raise costs for consumers.** "Buried inside the 'Build Back Better' plan that cleared the House of Representatives on Friday morning is a new tax on natural gas production that will likely translate into higher heating bills for American households. The new tax is aimed at curbing methane emissions and will apply fees to companies that produce, process, transmit or store oil and natural gas starting in 2023. The specific fees will depend on where the natural gas is produced and will vary depending on how much methane is released into the atmosphere during the process. Overall, the Congressional Budget Office estimates that the new 'methane fee' will generate about $8 billion over the next 10 years. The natural gas industry says that money will end up coming directly out of consumers' wallets." (Eric Boehm, "House-Passed 'Build Back Better' Plan Aims To Curb Methane Emissions by Hiking Heating Prices," Reason, 11/19/21)

- **Per the American Petroleum Institute, the methane tax included in the Build Back Better Act could cost the economy as much as "$9.1 billion and as many as 90,000 jobs."** "Perhaps most importantly, the tax in the House Energy and Commerce bill will generate significant costs and loss of jobs. The methane tax is a tax on oil and natural gas which could have harmful impacts on America's economy and jobs. At $1,500 a ton, the potential cost of the bill's methane fee to the economy could be as high as $9.1 billion and as many as 90,000 jobs could be lost." (American Petroleum Institute, "Methane Fee Opposition Letter," 9/12/21)

Build Back Better could lead to about $1 trillion in tax hikes on American workers and businesses, force middle class Americans to shoulder the burden of new corporate taxes, and result in one of the highest tax rates in the developed world:

- **Build Back Better could lead to $530 billion in tax hikes on American workers and $470 billion in tax hikes on corporations.** "On a conventional basis, the House bill would raise about $1 trillion in federal revenue from 2022 to 2031. The bill includes about $1.7

trillion in gross revenue raisers, composed of about $470 billion in corporate tax increases, $530 billion in individual tax increases, $148 billion net from additional IRS tax enforcement, $340 billion from the drug pricing provisions, and about $177 billion in net revenue from Ways & Means items scored by the Joint Committee on Taxation (JCT) and Congressional Budget Office (CBO)." (Alex Durante, Cody Kallen, Huaqun Li, William McBride, Alex Muresianu, Erica York, Garrett Watson, "House Build Back Better Act: Details & Analysis of Tax Provisions in the Budget Reconciliation Bill," Tax Foundation, 12/2/21)

- **The Committee for a Responsible Federal Budget determined that the increase in corporate taxes would result in an indirect tax burden for "some percentage of households in every income group."** "By comparison, only about one-third of those in the top 1 percent of earners and one-fifth of those within the 95th and 99th income percentiles would face a higher tax burden. While the bill does not directly increase taxes on anyone earning less than $400,000 per year, some percentage of households in every income group would end up with higher *indirect* tax burdens because of higher corporate taxes. TPC and other estimators believe corporate tax increases ultimately flow through to retirement accounts, wages, and other sources of income across the income spectrum." (Committee for a Responsible Federal Budget, "Two-Thirds of the 'One Percent' Get a Tax Cut Under Build Back Better, Due to SALT Relief," Blog, 12/10/21)

- **The National Federation of Independent Business determined that the Build Back Better Act would hit small businesses with "significant tax increases, inflexible mandates, and unaffordable penalties."** "'By passing the Build Back Better Act, the U.S. House has proposed saddling small businesses with significant tax increases, inflexible mandates, and unaffordable penalties,' said Kevin Kuhlman, NFIB Vice President of Federal Government Relations. 'Small businesses are facing numerous challenges right now, including the inflation tax, supply chain disruptions, worker shortages, and COVID-19 variants and restrictions. These additional burdens will severely hurt small businesses across the country, threaten the small business recovery, and punish Main Street.'" (National Federation of Independent Business, "NFIB: House's Build Back Better Act Would Harm Small Business Recovery," Press Release, 11/19/21)

- **Build Back Better would result in one of the highest income tax rates in the developed world.** "Under the latest iteration of the House Build Back Better Act (BBBA), the average top tax rate on personal income would reach 57.4 percent, giving the U.S. the highest rate in the Organisation for Economic Co-operation and Development (OECD). All 50 states plus the District of Columbia would have top tax rates on personal income exceeding 50 percent." (Alex Durante and William McBride, "Top Tax Rate on Personal Income Would Be Highest in OECD under New Build Back Better Framework," Tax Foundation, 11/1/21)