

# Congress of the United States

Washington, DC 20515

May 21, 2025

The Honorable John Thune  
Majority Leader  
United States Senate  
Washington, D.C. 20510

The Honorable Mike Crapo  
Chairman  
Senate Committee on Finance  
Washington, D.C. 20510

The Honorable Charles E. Schumer  
Minority Leader  
United States Senate  
Washington, D.C. 20510

The Honorable Ron Wyden  
Ranking Member  
Senate Committee on Finance  
Washington, D.C. 20510

Dear Leader Thune, Leader Schumer, Chairman Crapo, and Ranking Member Wyden,

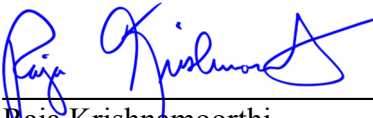
We write to you today to express our strong bipartisan support of the United States-Taiwan Expedited Double-Tax Relief Act and respectfully request prompt Senate consideration of this legislation to eliminate the burdensome double taxation between the United States and Taiwan. The House has demonstrated broad consensus on the importance of this issue—passing the bill with overwhelming bipartisan support in the 118<sup>th</sup> and 119<sup>th</sup> Congresses—and we urge the Senate to act swiftly to advance this critical effort.

The United States-Taiwan Expedited Double-Tax Relief Act is essential to U.S. economic and national security interests and would have immediate, tangible benefits in fostering U.S.-Taiwan commerce and mitigate double taxation imposed on multinational businesses, investors, and workers. By removing double taxation with Taiwan, we can unlock new investment into the United States—especially from Taiwan’s world-class advanced manufacturing sector. For example, while TSMC has made significant investments in U.S.-based semiconductor production, smaller Taiwanese firms that produce specialized industrial gases and semiconductor chemicals—key inputs in chip production—disproportionately face the burden of double taxation, forcing them to inefficiently ship the necessary chemicals all the way from Taiwan at great cost. Eliminating this barrier would encourage more such companies to establish a footprint here, reinforcing critical supply chain resilience.

This bill serves a higher strategic imperative: enhancing Taiwan’s economic resilience and integrating it more deeply with the U.S. and global economy. A prosperous, outward-looking Taiwan that is closely connected to American supply chains is a stronger deterrent against coercive economic and military pressure from the Chinese Communist Party. We should do all we can to build comprehensive deterrence.

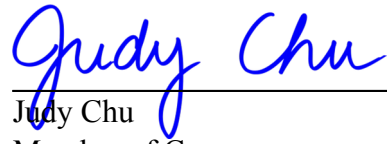
For these reasons, we urge you to prioritize and take up the United States-Taiwan Expedited Double-Tax Relief Act as soon as possible. Doing so will demonstrate our bipartisan commitment to U.S. competitiveness, supply chain security, and a free and open Indo-Pacific.

Sincerely,



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Raja Krishnamoorthi  
Member of Congress



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Judy Chu  
Member of Congress



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Adrian Smith  
Member of Congress



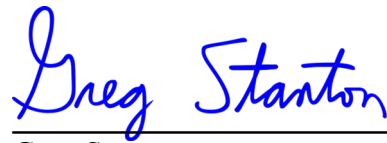
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Suzan K. DelBene  
Member of Congress



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Nicole Malliotakis  
Member of Congress



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Greg Stanton  
Member of Congress