

## HR 1821

To amend the Internal Revenue Code of 1986 to reestablish the marketing aspects of farmers' cooperatives in relation to adding value to a farmer's product by feeding it to animals and selling the animals and to grant a declaratory judgment remedy relating to the status and classification of farmers' cooperatives.

**Congress:** 107 (2001–2003, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** May 10, 2001

**Current Status:** Referred to the House Committee on Ways and Means.

**Latest Action:** Referred to the House Committee on Ways and Means. (May 10, 2001)

**Official Text:** <https://www.congress.gov/bill/107th-congress/house-bill/1821>

### Sponsor

**Name:** Rep. Thune, John [R-SD-At Large]

**Party:** Republican • **State:** SD • **Chamber:** Senate

### Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Emerson, Jo Ann [R-MO-8]	R · MO		May 10, 2001

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	May 10, 2001

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of May 10, 2001)

Amends the Internal Revenue Code to declare that cooperative marketing includes the value-added processing of the products of cooperative members and other producers through animals by: (1) feeding such products to cattle, hogs, fish, chickens, or other animals; and then (2) selling the animals (or animal products) which were fed such feed products. Authorizes a U.S. district court to issue a declaratory judgment relating to the initial or continuing qualification of a farmers' cooperative as tax-exempt.

## Actions Timeline

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- **May 10, 2001:** Introduced in House
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