

Bill Fact Sheet – December 5, 2025 https://legilist.com Bill page: https://legilist.com/bill/107/hr/2354

HR 2354

To amend the Internal Revenue Code of 1986 with respect to the treatment of crops destroyed by casualty.

Congress: 107 (2001–2003, Ended)

Chamber: House
Policy Area: Taxation
Introduced: Jun 28, 2001

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

Latest Action: Referred to the House Committee on Ways and Means. (Jun 28, 2001)

Official Text: https://www.congress.gov/bill/107th-congress/house-bill/2354

Sponsor

Name: Rep. Calvert, Ken [R-CA-43]

Party: Republican • State: CA • Chamber: House

Cosponsors (38 total)

Cosponsor	Party / State Role	Date Joined
Rep. Baird, Brian [D-WA-3]	$D\cdotWA$	Jun 28, 2001
Rep. Bono, Mary [R-CA-44]	$R \cdot CA$	Jun 28, 2001
Rep. Farr, Sam [D-CA-17]	D · CA	Jun 28, 2001
Rep. Foley, Mark [R-FL-16]	$R \cdot FL$	Jun 28, 2001
Rep. Herger, Wally [R-CA-2]	$R \cdot CA$	Jun 28, 2001
Rep. Issa, Darrell E. [R-CA-48]	$R \cdot CA$	Jun 28, 2001
Rep. Radanovich, George [R-CA-19]	$R \cdot CA$	Jun 28, 2001
Rep. Thompson, Mike [D-CA-1]	D · CA	Jun 28, 2001
Rep. Thurman, Karen L. [D-FL-5]	D · FL	Jun 28, 2001
Rep. Hastings, Doc [R-WA-4]	$R \cdot WA$	Jul 19, 2001
Rep. Gilman, Benjamin A. [R-NY-20]	$R \cdot NY$	Jul 25, 2001
Rep. Nethercutt, George R., Jr. [R-WA-5]	R·WA	Sep 10, 2001
Rep. Reynolds, Thomas M. [R-NY-27]	$R \cdot NY$	Sep 10, 2001
Rep. Camp, Dave [R-MI-4]	$R \cdot MI$	Sep 25, 2001
Rep. Hooley, Darlene [D-OR-5]	D · OR	Sep 25, 2001
Rep. Dooley, Calvin M. [D-CA-20]	D · CA	Oct 2, 2001
Rep. Dunn, Jennifer [R-WA-8]	R·WA	Oct 2, 2001
Rep. Gallegly, Elton [R-CA-23]	R · CA	Oct 2, 2001
Rep. Hinchey, Maurice D. [D-NY-26]	D · NY	Oct 2, 2001
Rep. Matsui, Robert T. [D-CA-5]	D · CA	Oct 2, 2001
Rep. Millender-McDonald, Juanita [D-CA-37]	D · CA	Oct 2, 2001
Rep. Capps, Lois [D-CA-22]	D · CA	Oct 11, 2001
Rep. DeLauro, Rosa L. [D-CT-3]	D · CT	Oct 11, 2001
Rep. Sandlin, Max [D-TX-1]	D · TX	Oct 11, 2001
Rep. Walsh, James T. [R-NY-25]	$R \cdot NY$	Oct 11, 2001
Rep. Condit, Gary A. [D-CA-18]	D · CA	Oct 31, 2001
Rep. Mink, Patsy T. [D-HI-2]	D · HI	Oct 31, 2001
Rep. Rogers, Mike J. [R-MI-8]	$R \cdot MI$	Oct 31, 2001
Rep. Blumenauer, Earl [D-OR-3]	D · OR	Dec 18, 2001
Rep. Miller, George [D-CA-7]	D · CA	Dec 18, 2001
Rep. Stupak, Bart [D-MI-1]	$D\cdotMI$	Dec 18, 2001
Rep. Bonilla, Henry [R-TX-23]	$R \cdot TX$	Mar 20, 2002
Rep. Eshoo, Anna G. [D-CA-14]	D · CA	Mar 20, 2002
Rep. Miller, Gary G. [R-CA-41]	$R \cdot CA$	Mar 20, 2002
Rep. Ortiz, Solomon P. [D-TX-27]	$D \cdot TX$	Mar 20, 2002
Rep. Ose, Doug [R-CA-3]	$R \cdot CA$	Mar 20, 2002
Rep. Pombo, Richard W. [R-CA-11]	R·CA	Mar 20, 2002
Rep. Tauscher, Ellen O. [D-CA-10]	D · CA	Mar 20, 2002

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jun 28, 2001

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Jun 28, 2001)

Amends the Internal Revenue Code to allow as capital expenditure deductions certain replanting, removal, and preproductive costs of crops for human consumption lost to freezing temperature, disease, drought, casualty, or pests.

Actions Timeline

- Jun 28, 2001: Introduced in House
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- Jun 28, 2001: Referred to the House Committee on Ways and Means.