

## HR 2618

To clarify the accounting treatment for Federal income tax purposes of deposits and similar amounts received by a tour operator for a tour arranged by such operator.

**Congress:** 107 (2001–2003, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jul 24, 2001

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Jul 24, 2001)

**Official Text:** <https://www.congress.gov/bill/107th-congress/house-bill/2618>

### Sponsor

**Name:** Rep. Shaw, E. Clay, Jr. [R-FL-22]

**Party:** Republican • **State:** FL • **Chamber:** House

### Cosponsors (12 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Johnson, Nancy L. [R-CT-6]	R · CT		Aug 2, 2001
Rep. Kennedy, Patrick J. [D-RI-1]	D · RI		Aug 2, 2001
Rep. Neal, Richard E. [D-MA-2]	D · MA		Dec 6, 2001
Rep. McDermott, Jim [D-WA-7]	D · WA		Dec 20, 2001
Rep. Thurman, Karen L. [D-FL-5]	D · FL		Feb 28, 2002
Rep. Abercrombie, Neil [D-HI-1]	D · HI		Mar 20, 2002
Rep. Herger, Wally [R-CA-2]	R · CA		Apr 11, 2002
Rep. Camp, Dave [R-MI-4]	R · MI		May 22, 2002
Rep. Foley, Mark [R-FL-16]	R · FL		May 22, 2002
Rep. Calvert, Ken [R-CA-43]	R · CA		Jun 20, 2002
Rep. Jefferson, William J. [D-LA-2]	D · LA		Jun 20, 2002
Rep. Matsui, Robert T. [D-CA-5]	D · CA		Jun 20, 2002

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jul 24, 2001

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

## Summary (as of Jul 24, 2001)

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Provides for the tax accounting treatment of amounts received by a tour operator using an accrual method of accounting from or on behalf of passengers in advance of the departure of a tour arranged by such operator.

## Actions Timeline

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- **Jul 24, 2001:** Introduced in House
- **Jul 24, 2001:** Introduced in House
- **Jul 24, 2001:** Referred to the House Committee on Ways and Means.