

HR 2846

To amend the Internal Revenue Code of 1986 to provide comparable unrelated business taxable income treatment to tax exempt organizations which hold interests in S corporations to the treatment as is provided to such organizations for interests held in partnerships.

Congress: 107 (2001–2003, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Sep 6, 2001

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

Latest Action: Referred to the House Committee on Ways and Means. (Sep 6, 2001)

Official Text: <https://www.congress.gov/bill/107th-congress/house-bill/2846>

Sponsor

Name: Rep. Baird, Brian [D-WA-3]

Party: Democratic • **State:** WA • **Chamber:** House

Cosponsors (4 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Ryan, Paul [R-WI-1]	R · WI		Sep 6, 2001
Rep. LaHood, Ray [R-IL-18]	R · IL		Sep 25, 2001
Rep. Hart, Melissa A. [R-PA-4]	R · PA		Nov 27, 2001
Rep. Souder, Mark E. [R-IN-4]	R · IN		Feb 5, 2002

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Sep 6, 2001

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Sep 6, 2001)

Amends the Internal Revenue Code to require tax exempt organizations to treat unrelated business taxable S corporation income in the same manner as unrelated business taxable partnership income.

Actions Timeline

- **Sep 6, 2001:** Introduced in House
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- **Sep 6, 2001:** Referred to the House Committee on Ways and Means