

## S 314

A bill to amend the Internal Revenue Code of 1986 to provide declaratory judgement relief for section 521 cooperatives.

**Congress:** 107 (2001–2003, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Feb 13, 2001

**Current Status:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S1335)

**Latest Action:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S1335) (Feb 13, 2001)

**Official Text:** <https://www.congress.gov/bill/107th-congress/senate-bill/314>

### Sponsor

**Name:** Sen. Grassley, Chuck [R-IA]

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

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Feb 13, 2001

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of Feb 13, 2001)

Amends the Internal Revenue Code to permit the United States Tax Court, the United States Court of Federal Claims, or the Federal district court for the District of Columbia to provide declaratory relief respecting the initial or continuing tax-exempt status of specified farmers' cooperatives.

### Actions Timeline

- **Feb 13, 2001:** Introduced in Senate
- **Feb 13, 2001:** Sponsor introductory remarks on measure. (CR S1331)
- **Feb 13, 2001:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S1335)