

## HR 3261

To amend the Internal Revenue Code of 1986 to expand the offset against overpayments to include all State and local taxes owed by any person, whether or not a resident of the State seeking the offset, and for other purposes.

**Congress:** 107 (2001–2003, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Nov 8, 2001

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Nov 8, 2001)

**Official Text:** <https://www.congress.gov/bill/107th-congress/house-bill/3261>

### Sponsor

**Name:** Rep. Moran, James P. [D-VA-8]

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

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Nov 8, 2001

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of Nov 8, 2001)

Amends the Internal Revenue Code to expand the offset against overpayments of past-due legally enforceable tax obligations to local as well as State governments. Provides that offsets are not limited to residents of a State seeking the offset.

### Actions Timeline

- **Nov 8, 2001:** Introduced in House
- **Nov 8, 2001:** Introduced in House
- **Nov 8, 2001:** Sponsor introductory remarks on measure. (CR E2033)
- **Nov 8, 2001:** Referred to the House Committee on Ways and Means.