

## HR 3884

Corporate Patriot Enforcement Act of 2002

**Congress:** 107 (2001–2003, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Mar 6, 2002

**Current Status:** Sponsor introductory remarks on measure. (CR H2516)

**Latest Action:** Sponsor introductory remarks on measure. (CR H2516) (May 16, 2002)

**Official Text:** <https://www.congress.gov/bill/107th-congress/house-bill/3884>

### Sponsor

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**Name:** Rep. Neal, Richard E. [D-MA-2]

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

**Cosponsors** (152 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Brown, Sherrod [D-OH-13]	D · OH		Mar 6, 2002
Rep. Capuano, Michael E. [D-MA-8]	D · MA		Mar 6, 2002
Rep. Conyers, John, Jr. [D-MI-14]	D · MI		Mar 6, 2002
Rep. DeFazio, Peter A. [D-OR-4]	D · OR		Mar 6, 2002
Rep. Delahunt, William D. [D-MA-10]	D · MA		Mar 6, 2002
Rep. Duncan, John J., Jr. [R-TN-2]	R · TN		Mar 6, 2002
Rep. Frank, Barney [D-MA-4]	D · MA		Mar 6, 2002
Rep. Israel, Steve [D-NY-2]	D · NY		Mar 6, 2002
Rep. Lampson, Nick [D-TX-9]	D · TX		Mar 6, 2002
Rep. Lynch, Stephen F. [D-MA-9]	D · MA		Mar 6, 2002
Rep. Maloney, James H. [D-CT-5]	D · CT		Mar 6, 2002
Rep. Markey, Edward J. [D-MA-7]	D · MA		Mar 6, 2002
Rep. McGovern, James P. [D-MA-3]	D · MA		Mar 6, 2002
Rep. Meehan, Martin T. [D-MA-5]	D · MA		Mar 6, 2002
Rep. Miller, George [D-CA-7]	D · CA		Mar 6, 2002
Rep. Olver, John W. [D-MA-1]	D · MA		Mar 6, 2002
Rep. Tierney, John F. [D-MA-6]	D · MA		Mar 6, 2002
Rep. Towns, Edolphus [D-NY-10]	D · NY		Mar 6, 2002
Rep. Brown, Corrine [D-FL-3]	D · FL		Mar 19, 2002
Rep. Carson, Julia [D-IN-10]	D · IN		Mar 19, 2002
Rep. Jackson-Lee, Sheila [D-TX-18]	D · TX		Mar 19, 2002
Rep. Johnson, Nancy L. [R-CT-6]	R · CT		Mar 19, 2002
Rep. Kaptur, Marcy [D-OH-9]	D · OH		Mar 19, 2002
Rep. Levin, Sander M. [D-MI-12]	D · MI		Mar 19, 2002
Rep. Matsui, Robert T. [D-CA-5]	D · CA		Mar 19, 2002
Rep. Sanders, Bernard [I-VT-At Large]	I · VT		Mar 19, 2002
Rep. Slaughter, Louise McIntosh [D-NY-28]	D · NY		Mar 19, 2002
Rep. Stark, Fortney Pete [D-CA-13]	D · CA		Mar 19, 2002
Rep. Stupak, Bart [D-MI-1]	D · MI		Apr 9, 2002
Rep. Costello, Jerry F. [D-IL-12]	D · IL		Apr 10, 2002
Rep. McKinney, Cynthia A. [D-GA-4]	D · GA		Apr 10, 2002
Rep. Udall, Mark [D-CO-2]	D · CO		Apr 10, 2002
Rep. DeLauro, Rosa L. [D-CT-3]	D · CT		Apr 11, 2002
Rep. Gephardt, Richard A. [D-MO-3]	D · MO		Apr 11, 2002
Rep. Wynn, Albert Russell [D-MD-4]	D · MD		Apr 11, 2002
Rep. McDermott, Jim [D-WA-7]	D · WA		Apr 23, 2002
Rep. Udall, Tom [D-NM-3]	D · NM		Apr 23, 2002
Rep. Lipinski, William O. [D-IL-3]	D · IL		Apr 24, 2002
Rep. Skelton, Ike [D-MO-4]	D · MO		Apr 24, 2002
Rep. Schakowsky, Janice D. [D-IL-9]	D · IL		Apr 30, 2002
Rep. Moore, Dennis [D-KS-3]	D · KS		May 7, 2002

Cosponsor	Party / State	Role	Date Joined
Rep. Frost, Martin [D-TX-24]	D · TX		May 8, 2002
Rep. Rangel, Charles B. [D-NY-15]	D · NY		May 9, 2002
Rep. Engel, Eliot L. [D-NY-17]	D · NY		May 14, 2002
Rep. Hooley, Darlene [D-OR-5]	D · OR		May 14, 2002
Rep. Larson, John B. [D-CT-1]	D · CT		May 14, 2002
Rep. Kleczka, Gerald D. [D-WI-4]	D · WI		May 15, 2002
Rep. Johnson, Eddie Bernice [D-TX-30]	D · TX		May 16, 2002
Rep. Thurman, Karen L. [D-FL-5]	D · FL		May 16, 2002
Rep. Baldwin, Tammy [D-WI-2]	D · WI		May 20, 2002
Rep. Schiff, Adam B. [D-CA-27]	D · CA		May 20, 2002
Rep. Waxman, Henry A. [D-CA-29]	D · CA		May 20, 2002
Rep. Baldacci, John Elias [D-ME-2]	D · ME		May 22, 2002
Rep. Blumenauer, Earl [D-OR-3]	D · OR		May 22, 2002
Rep. Hinchey, Maurice D. [D-NY-26]	D · NY		May 22, 2002
Rep. Holt, Rush [D-NJ-12]	D · NJ		May 22, 2002
Rep. Kanjorski, Paul E. [D-PA-11]	D · PA		May 22, 2002
Rep. McCarthy, Karen [D-MO-5]	D · MO		May 22, 2002
Rep. Oberstar, James L. [D-MN-8]	D · MN		May 22, 2002
Rep. Payne, Donald M. [D-NJ-10]	D · NJ		May 22, 2002
Rep. Rush, Bobby L. [D-IL-1]	D · IL		May 22, 2002
Rep. Scott, Robert C. "Bobby" [D-VA-3]	D · VA		May 22, 2002
Rep. Shows, Ronnie [D-MS-4]	D · MS		May 22, 2002
Rep. Strickland, Ted [D-OH-6]	D · OH		May 22, 2002
Rep. Hastings, Alcee L. [D-FL-23]	D · FL		May 23, 2002
Rep. Nadler, Jerrold [D-NY-8]	D · NY		May 23, 2002
Rep. Woolsey, Lynn C. [D-CA-6]	D · CA		May 23, 2002
Rep. Doggett, Lloyd [D-TX-10]	D · TX		Jun 4, 2002
Rep. Obey, David R. [D-WI-7]	D · WI		Jun 5, 2002
Rep. Hall, Tony P. [D-OH-3]	D · OH		Jun 6, 2002
Rep. Hoyer, Steny H. [D-MD-5]	D · MD		Jun 6, 2002
Rep. Jefferson, William J. [D-LA-2]	D · LA		Jun 6, 2002
Rep. Pascrell, Bill, Jr. [D-NJ-8]	D · NJ		Jun 6, 2002
Rep. Peterson, Collin C. [D-MN-7]	D · MN		Jun 6, 2002
Rep. Clay, Wm. Lacy [D-MO-1]	D · MO		Jun 10, 2002
Rep. Visclosky, Peter J. [D-IN-1]	D · IN		Jun 10, 2002
Del. Norton, Eleanor Holmes [D-DC-At Large]	D · DC		Jun 11, 2002
Rep. Rivers, Lynn N. [D-MI-13]	D · MI		Jun 11, 2002
Rep. Sabo, Martin Olav [D-MN-5]	D · MN		Jun 11, 2002
Rep. Sherman, Brad [D-CA-24]	D · CA		Jun 11, 2002
Rep. Watson, Diane E. [D-CA-32]	D · CA		Jun 12, 2002
Rep. Mollohan, Alan B. [D-WV-1]	D · WV		Jun 13, 2002
Rep. Pastor, Ed [D-AZ-2]	D · AZ		Jun 13, 2002

Cosponsor	Party / State	Role	Date Joined
Rep. Rahall, Nick J., II [D-WV-3]	D · WV		Jun 13, 2002
Rep. Turner, Jim [D-TX-2]	D · TX		Jun 13, 2002
Rep. Barrett, Thomas M. [D-WI-5]	D · WI		Jun 18, 2002
Rep. Berman, Howard L. [D-CA-26]	D · CA		Jun 18, 2002
Rep. Davis, Danny K. [D-IL-7]	D · IL		Jun 18, 2002
Rep. Evans, Lane [D-IL-17]	D · IL		Jun 18, 2002
Rep. Hoeffel, Joseph M. [D-PA-13]	D · PA		Jun 18, 2002
Rep. Rodriguez, Ciro D. [D-TX-28]	D · TX		Jun 18, 2002
Rep. Allen, Thomas H. [D-ME-1]	D · ME		Jun 19, 2002
Rep. Berkley, Shelley [D-NV-1]	D · NV		Jun 19, 2002
Rep. Bonior, David E. [D-MI-10]	D · MI		Jun 19, 2002
Rep. Holden, Tim [D-PA-6]	D · PA		Jun 19, 2002
Rep. Jackson, Jesse L., Jr. [D-IL-2]	D · IL		Jun 19, 2002
Rep. Kildee, Dale E. [D-MI-9]	D · MI		Jun 19, 2002
Rep. Kind, Ron [D-WI-3]	D · WI		Jun 19, 2002
Rep. Pallone, Frank, Jr. [D-NJ-6]	D · NJ		Jun 19, 2002
Rep. Abercrombie, Neil [D-HI-1]	D · HI		Jun 20, 2002
Rep. Coyne, William J. [D-PA-14]	D · PA		Jun 24, 2002
Rep. King, Peter T. [R-NY-3]	R · NY		Jun 24, 2002
Rep. Pelosi, Nancy [D-CA-8]	D · CA		Jun 24, 2002
Rep. Taylor, Gene [D-MS-5]	D · MS		Jun 24, 2002
Rep. Dingell, John D. [D-MI-16]	D · MI		Jun 25, 2002
Rep. Phelps, David D. [D-IL-19]	D · IL		Jun 26, 2002
Rep. Lee, Barbara [D-CA-9]	D · CA		Jun 27, 2002
Rep. Serrano, Jose E. [D-NY-16]	D · NY		Jun 27, 2002
Del. Christensen, Donna M. [D-VI-At Large]	D · VI		Jul 8, 2002
Rep. Capps, Lois [D-CA-22]	D · CA		Jul 8, 2002
Rep. Langevin, James R. [D-RI-2]	D · RI		Jul 8, 2002
Rep. Crowley, Joseph [D-NY-7]	D · NY		Jul 9, 2002
Rep. Filner, Bob [D-CA-50]	D · CA		Jul 9, 2002
Rep. Lofgren, Zoe [D-CA-16]	D · CA		Jul 9, 2002
Rep. Thompson, Mike [D-CA-1]	D · CA		Jul 9, 2002
Rep. Berry, Marion [D-AR-1]	D · AR		Jul 15, 2002
Rep. Davis, Susan A. [D-CA-49]	D · CA		Jul 15, 2002
Rep. McCarthy, Carolyn [D-NY-4]	D · NY		Jul 15, 2002
Rep. Cardin, Benjamin L. [D-MD-3]	D · MD		Jul 17, 2002
Rep. Matheson, Jim [D-UT-2]	D · UT		Jul 17, 2002
Rep. Wexler, Robert [D-FL-19]	D · FL		Jul 17, 2002
Rep. Boswell, Leonard L. [D-IA-3]	D · IA		Jul 18, 2002
Rep. Ford, Harold E., Jr. [D-TN-9]	D · TN		Jul 18, 2002
Rep. Kucinich, Dennis J. [D-OH-10]	D · OH		Jul 18, 2002
Rep. Rothman, Steven R. [D-NJ-9]	D · NJ		Jul 18, 2002

Cosponsor	Party / State	Role	Date Joined
Rep. Thompson, Bennie G. [D-MS-2]	D · MS		Jul 18, 2002
Rep. Velazquez, Nydia M. [D-NY-12]	D · NY		Jul 18, 2002
Rep. Andrews, Robert E. [D-NJ-1]	D · NJ		Jul 22, 2002
Rep. Blagojevich, Rod R. [D-IL-5]	D · IL		Jul 22, 2002
Rep. Brady, Robert A. [D-PA-1]	D · PA		Jul 22, 2002
Rep. Davis, Jim [D-FL-11]	D · FL		Jul 22, 2002
Rep. Dicks, Norman D. [D-WA-6]	D · WA		Jul 22, 2002
Rep. Hilliard, Earl F. [D-AL-7]	D · AL		Jul 22, 2002
Rep. Kilpatrick, Carolyn C. [D-MI-15]	D · MI		Jul 22, 2002
Rep. Sanchez, Loretta [D-CA-46]	D · CA		Jul 22, 2002
Rep. Spratt, John M., Jr. [D-SC-5]	D · SC		Jul 22, 2002
Rep. Waters, Maxine [D-CA-35]	D · CA		Jul 22, 2002
Rep. Weiner, Anthony D. [D-NY-9]	D · NY		Jul 22, 2002
Rep. Borski, Robert A. [D-PA-3]	D · PA		Jul 23, 2002
Rep. Lantos, Tom [D-CA-12]	D · CA		Jul 23, 2002
Rep. Larsen, Rick [D-WA-2]	D · WA		Jul 23, 2002
Rep. Clayton, Eva M. [D-NC-1]	D · NC		Jul 25, 2002
Rep. Jones, Stephanie Tubbs [D-OH-11]	D · OH		Jul 25, 2002
Rep. Kennedy, Patrick J. [D-RI-1]	D · RI		Jul 25, 2002
Rep. Ross, Mike [D-AR-4]	D · AR		Jul 25, 2002
Rep. Wu, David [D-OR-1]	D · OR		Jul 26, 2002
Rep. Baca, Joe [D-CA-42]	D · CA		Sep 4, 2002
Rep. McCollum, Betty [D-MN-4]	D · MN		Oct 7, 2002
Rep. McNulty, Michael R. [D-NY-21]	D · NY		Oct 7, 2002
Rep. Ackerman, Gary L. [D-NY-5]	D · NY		Oct 9, 2002
Rep. Gordon, Bart [D-TN-6]	D · TN		Oct 10, 2002
Rep. Lowey, Nita M. [D-NY-18]	D · NY		Nov 19, 2002

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Mar 6, 2002

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
107 HRES 456	Procedurally related	<b>Jul 17, 2002:</b> Motion to Discharge Committee filed by Mr. Maloney (CT). Petition No: 107-8. (<a href="http://clerk.house.gov/107/lrc/pd/Petitions/Dis8.htm">Discharge petition</a> text with signatures.)

Corporate Patriot Enforcement Act of 2002 - Amends the Internal Revenue Code by determining that acquiring corporations in "corporate expatriation transactions" shall be considered domestic corporations. Defines a "corporate expatriation transaction" as, with certain exceptions, one in which a "nominally foreign corporation" acquires substantially all of the properties held by a domestic corporation and in which, immediately after the transaction, more than 80 percent of the stock of the acquiring corporation is held by former shareholders of the domestic corporation. Lowers the 80 percent threshold to 50 percent when the acquiring "nominally foreign corporation" lacks substantial business activities in the foreign country in which it was created and organized compared to the total activities of the "expanded affiliated group" and the stock is publicly traded, with the principal market of trading being the United States. Defines the terms "nominally foreign corporation" and "expanded affiliated group."

Applies similar rules to partnership transactions.

Establishes that a series of related transactions relevant to the Act shall be handled as a single transaction.

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### **Actions Timeline**

- **May 16, 2002:** Sponsor introductory remarks on measure. (CR H2516)
- **May 15, 2002:** Sponsor introductory remarks on measure. (CR H2477)
- **Mar 6, 2002:** Introduced in House
- **Mar 6, 2002:** Introduced in House
- **Mar 6, 2002:** Referred to the House Committee on Ways and Means.