

## HR 5398

To amend the Internal Revenue Code of 1986 to allow a minimum credit against the alternative minimum tax where stock acquired pursuant to an incentive stock option is sold or exchanged at a loss.

**Congress:** 107 (2001–2003, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Sep 18, 2002

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Sep 18, 2002)

**Official Text:** <https://www.congress.gov/bill/107th-congress/house-bill/5398>

### Sponsor

**Name:** Rep. Johnson, Sam [R-TX-3]

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

### Cosponsors (11 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Herger, Wally [R-CA-2]	R · CA		Sep 18, 2002
Rep. Matsui, Robert T. [D-CA-5]	D · CA		Sep 18, 2002
Rep. Neal, Richard E. [D-MA-2]	D · MA		Sep 18, 2002
Rep. Armey, Richard K. [R-TX-26]	R · TX		Oct 2, 2002
Rep. Davis, Tom [R-VA-11]	R · VA		Oct 2, 2002
Rep. Lofgren, Zoe [D-CA-16]	D · CA		Oct 2, 2002
Rep. Sessions, Pete [R-TX-5]	R · TX		Oct 2, 2002
Rep. McClinnis, Scott [R-CO-3]	R · CO		Oct 10, 2002
Rep. Crane, Philip M. [R-IL-8]	R · IL		Nov 13, 2002
Rep. Price, David E. [D-NC-4]	D · NC		Nov 13, 2002
Rep. Ramstad, Jim [R-MN-3]	R · MN		Nov 14, 2002

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Sep 18, 2002

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

*No related bills are listed.*

## Summary (as of Sep 18, 2002)

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Amends the Internal Revenue Code to establish a special rule allowing a minimum credit against the alternative minimum tax where stock acquired pursuant to an incentive stock option is sold or exchanged at a loss.

## Actions Timeline

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- **Sep 18, 2002:** Introduced in House
- **Sep 18, 2002:** Introduced in House
- **Sep 18, 2002:** Sponsor introductory remarks on measure. (CR H6563)
- **Sep 18, 2002:** Referred to the House Committee on Ways and Means.