

Bill Fact Sheet – December 5, 2025 https://legilist.com Bill page: https://legilist.com/bill/107/s/54

S 54

A bill to provide for a special application of section 1034 of the Internal Revenue Code of 1986.

Congress: 107 (2001–2003, Ended)

Chamber: Senate

Policy Area: Private Legislation **Introduced:** Jan 22, 2001

Current Status: Message on Senate action sent to the House.

Latest Action: Message on Senate action sent to the House. (Jun 25, 2001) **Official Text:** https://www.congress.gov/bill/107th-congress/senate-bill/54

Sponsor

Name: Sen. Inouye, Daniel K. [D-HI]

Party: Democratic • State: HI • Chamber: Senate

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jan 22, 2001

Subjects & Policy Tags

Policy Area:

Private Legislation

Related Bills

No related bills are listed.

Summary (as of Jan 22, 2001)

Provides for extension of the period allowed for rollover of gain on the sale of a principal residence of a named individual.

Actions Timeline

- Jun 25, 2001: Message on Senate action sent to the House.
- Jan 22, 2001: Introduced in Senate
- Jan 22, 2001: Read twice and referred to the Committee on Finance.