

HR 1100

To amend the Internal Revenue Code of 1986 to clarify that certain options offered by tax-exempt organizations are not includible in gross income under section 457(f).

Congress: 108 (2003–2005, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Mar 5, 2003

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

Latest Action: Referred to the House Committee on Ways and Means. (Mar 5, 2003)

Official Text: <https://www.congress.gov/bill/108th-congress/house-bill/1100>

Sponsor

Name: Rep. Ramstad, Jim [R-MN-3]

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

Cosponsors (4 total)

| Cosponsor | Party / State | Role | Date Joined |
|--------------------------------|---------------|------|--------------|
| Rep. Crane, Philip M. [R-IL-8] | R · IL | | Jun 9, 2003 |
| Rep. Green, Mark [R-WI-8] | R · WI | | Jul 10, 2003 |
| Rep. Ryan, Paul [R-WI-1] | R · WI | | Jul 18, 2003 |
| Rep. Nussle, Jim [R-IA-1] | R · IA | | Jul 22, 2003 |

Committee Activity

| Committee | Chamber | Activity | Date |
|--------------------------|---------|-------------|-------------|
| Ways and Means Committee | House | Referred To | Mar 5, 2003 |

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Mar 5, 2003)

Amends the Internal Revenue Code to establish that options without a readily ascertainable fair market value offered by State and local governments and tax-exempt organizations are excluded from gross income.

Actions Timeline

- **Mar 5, 2003:** Introduced in House
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- **Mar 5, 2003:** Referred to the House Committee on Ways and Means.