

HR 1558

To amend the Internal Revenue Code of 1986 to allow a married couple conducting an unincorporated trade or business to elect out of partnership status.

Congress: 108 (2003–2005, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Apr 2, 2003

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

Latest Action: Referred to the House Committee on Ways and Means. (Apr 2, 2003)

Official Text: <https://www.congress.gov/bill/108th-congress/house-bill/1558>

Sponsor

Name: Rep. Doggett, Lloyd [D-TX-10]

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

Cosponsors (8 total)

Cosponsor	Party / State	Role	Date Joined
Rep. DeLauro, Rosa L. [D-CT-3]	D · CT		Apr 2, 2003
Rep. Lewis, John [D-GA-5]	D · GA		Apr 2, 2003
Rep. Neal, Richard E. [D-MA-2]	D · MA		Apr 2, 2003
Rep. Sanders, Bernard [I-VT-At Large]	I · VT		Apr 2, 2003
Rep. Sandlin, Max [D-TX-1]	D · TX		Apr 2, 2003
Rep. Stark, Fortney Pete [D-CA-13]	D · CA		Apr 2, 2003
Rep. Levin, Sander M. [D-MI-12]	D · MI		Oct 15, 2003
Rep. McDermott, Jim [D-WA-7]	D · WA		Oct 15, 2003

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Apr 2, 2003

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Apr 2, 2003)

Amends the Internal Revenue Code to allow a married couple conducting an unincorporated trade or business to elect out of partnership status.

Allocates all related items of income, gain, loss, and credit equally between the spouses, unless they provide for a labor-based allocation.

Includes each spouse's share of income or loss in net earnings from self-employment.

Actions Timeline

- **Apr 2, 2003:** Introduced in House
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