

HR 1640

To amend the Internal Revenue Code of 1986 to allow a married couple who operates an unincorporated business as co-owners to file separate returns for purposes of the self-employment tax, and for other purposes.

Congress: 108 (2003–2005, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Apr 3, 2003

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

Latest Action: Referred to the House Committee on Ways and Means. (Apr 3, 2003)

Official Text: <https://www.congress.gov/bill/108th-congress/house-bill/1640>

Sponsor

Name: Rep. Udall, Mark [D-CO-2]

Party: Democratic • **State:** CO • **Chamber:** Senate

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Apr 3, 2003

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Apr 3, 2003)

Amends the Internal Revenue Code to provide that with respect to a qualified joint business conducted by a husband and wife who file a joint return: (1) such joint business shall not be treated as a partnership; (2) all items of income, gain, loss, deduction, and credit shall be divided between the spouses as they designate; and (3) each spouse shall take into account such spouse's respective share of such items as if attributable to a sole proprietorship.

Includes each spouse's share of income or loss from a qualified joint business in determining net income from self-employment.

Actions Timeline

- **Apr 3, 2003:** Introduced in House
- **Apr 3, 2003:** Introduced in House
- **Apr 3, 2003:** Sponsor introductory remarks on measure. (CR E673-674)
- **Apr 3, 2003:** Referred to the House Committee on Ways and Means.