

## HR 1661

Taxpayer and Fairness Protection Act of 2003

**Congress:** 108 (2003–2005, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Apr 8, 2003

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Apr 8, 2003)

**Official Text:** <https://www.congress.gov/bill/108th-congress/house-bill/1661>

### Sponsor

**Name:** Rep. Rangel, Charles B. [D-NY-15]

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

### Cosponsors (23 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Becerra, Xavier [D-CA-31]	D · CA		Apr 8, 2003
Rep. Cardin, Benjamin L. [D-MD-3]	D · MD		Apr 8, 2003
Rep. Doggett, Lloyd [D-TX-10]	D · TX		Apr 8, 2003
Rep. Jefferson, William J. [D-LA-2]	D · LA		Apr 8, 2003
Rep. Jones, Stephanie Tubbs [D-OH-11]	D · OH		Apr 8, 2003
Rep. Kleczka, Gerald D. [D-WI-4]	D · WI		Apr 8, 2003
Rep. Levin, Sander M. [D-MI-12]	D · MI		Apr 8, 2003
Rep. Lewis, John [D-GA-5]	D · GA		Apr 8, 2003
Rep. Matsui, Robert T. [D-CA-5]	D · CA		Apr 8, 2003
Rep. McDermott, Jim [D-WA-7]	D · WA		Apr 8, 2003
Rep. McNulty, Michael R. [D-NY-21]	D · NY		Apr 8, 2003
Rep. Neal, Richard E. [D-MA-2]	D · MA		Apr 8, 2003
Rep. Sandlin, Max [D-TX-1]	D · TX		Apr 8, 2003
Rep. Stark, Fortney Pete [D-CA-13]	D · CA		Apr 8, 2003
Rep. Larson, John B. [D-CT-1]	D · CT		Apr 9, 2003
Rep. Ross, Mike [D-AR-4]	D · AR		Apr 9, 2003
Rep. Waxman, Henry A. [D-CA-30]	D · CA		Apr 9, 2003
Rep. Israel, Steve [D-NY-2]	D · NY		Apr 10, 2003
Rep. Kaptur, Marcy [D-OH-9]	D · OH		Apr 10, 2003
Del. Norton, Eleanor Holmes [D-DC-At Large]	D · DC		Apr 29, 2003
Rep. Bishop, Timothy H. [D-NY-1]	D · NY		Apr 29, 2003
Rep. Frost, Martin [D-TX-24]	D · TX		Apr 29, 2003
Rep. Meeks, Gregory W. [D-NY-6]	D · NY		May 20, 2003

## Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Apr 8, 2003

## Subjects & Policy Tags

### Policy Area:

Taxation

## Related Bills

*No related bills are listed.*

## Summary (as of Apr 8, 2003)

Taxpayer and Fairness Protection Act of 2003 - Amends the Internal Revenue Code to revise various abusive tax shelter provisions, including: (1) clarification of the economic substance doctrine; and (2) imposition of new, and revision of existing, tax shelter-related penalties.

Provides for the prevention of corporate expatriation to avoid U.S. income tax.

Revises provisions respecting: (1) the earned income tax credit; (2) specified penalties and interest, including estimated tax penalty and interest; (3) collection procedures; (4) Internal Revenue Service (IRS) employee misconduct; (5) Tax Court authority and jurisdiction; (6) family business; (6) suspension of tax-exempt status for terrorist organizations; (7) confidentiality and disclosure; and (8) IRS user fees.

Authorizes grants for low-income return preparation clinics.

Amends the Temporary Extended Unemployment Compensation Act of 2002 with respect to the applicability of Federal-State unemployment assistance agreements.

## Actions Timeline

- **Apr 8, 2003:** Introduced in House
- **Apr 8, 2003:** Referred to the House Committee on Ways and Means.

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