

S 206

A bill to amend the Internal Revenue Code of 1986 to clarify the treatment of incentive stock options and employee stock purchase plans.

Congress: 108 (2003–2005, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jan 23, 2003

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Jan 23, 2003)

Official Text: https://www.congress.gov/bill/108th-congress/senate-bill/206

Sponsor

Name: Sen. Roberts, Pat [R-KS]

Party: Republican • **State:** KS • **Chamber:** Senate

Cosponsors (11 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Bingaman, Jeff [D-NM]	D · NM		Jan 23, 2003
Sen. Clinton, Hillary Rodham [D-NY]	D · NY		Jan 23, 2003
Sen. Hatch, Orrin G. [R-UT]	R · UT		Jan 23, 2003
Sen. Kyl, Jon [R-AZ]	R · AZ		Jan 23, 2003
Sen. Allen, George [R-VA]	R · VA		Mar 3, 2003
Sen. Kerry, John F. [D-MA]	D · MA		Mar 3, 2003
Sen. Smith, Gordon H. [R-OR]	R · OR		Mar 5, 2003
Sen. Thomas, Craig [R-WY]	R · WY		Mar 11, 2003
Sen. Bayh, Evan [D-IN]	D · IN		Mar 17, 2003
Sen. Cantwell, Maria [D-WA]	D · WA		Mar 17, 2003
Sen. Miller, Zell [D-GA]	D · GA		Mar 17, 2003

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jan 23, 2003

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
108 HR 286	Identical bill	Jan 8, 2003: Referred to the House Committee on Ways and Means.

Summary (as of Jan 23, 2003)

Amends the Internal Revenue Code to exclude stock options and employee stock purchase plans from the definition of wages for purposes of employment taxes.

Actions Timeline

- **Jan 23, 2003:** Introduced in Senate
- **Jan 23, 2003:** Read twice and referred to the Committee on Finance.