Bill Fact Sheet – December 5, 2025 https://legilist.com Bill page: https://legilist.com/bill/108/s/2106

# S 2106

Songwriters Capital Gains Tax Equity Act

Congress: 108 (2003–2005, Ended)

Chamber: Senate
Policy Area: Taxation
Introduced: Feb 24, 2004

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

Latest Action: Read twice and referred to the Committee on Finance. (Feb 24, 2004)

Official Text: https://www.congress.gov/bill/108th-congress/senate-bill/2106

### **Sponsor**

Name: Sen. Bunning, Jim [R-KY]

Party: Republican • State: KY • Chamber: Senate

### **Cosponsors** (5 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Alexander, Lamar [R-TN]	$R \cdot TN$		Feb 24, 2004
Sen. Hatch, Orrin G. [R-UT]	$R \cdot UT$		Feb 24, 2004
Sen. Miller, Zell [D-GA]	D · GA		Feb 24, 2004
Sen. Boxer, Barbara [D-CA]	D · CA		Apr 7, 2004
Sen. Durbin, Richard J. [D-IL]	D·IL		Apr 19, 2004

## **Committee Activity**

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Feb 24, 2004

## **Subjects & Policy Tags**

### **Policy Area:**

#### Taxation

#### **Related Bills**

Bill	Relationship	Last Action
108 HR 3776	Identical bill	Feb 4, 2004: Referred to the House Committee on Ways and Means.

#### **Summary** (as of Feb 24, 2004)

Songwriters Capital Gains Tax Equity Act - Amends the Internal Revenue Code to define certain self-created musical works or copyrights in musical works as capital assets eligible for capital gains tax treatment.

## **Actions Timeline**

- Feb 24, 2004: Introduced in Senate
- Feb 24, 2004: Read twice and referred to the Committee on Finance.