

HR 2325

Working Taxpayer Fairness Restoration Act of 2003

Congress: 108 (2003–2005, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jun 4, 2003

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

Latest Action: Referred to the House Committee on Ways and Means. (Jun 4, 2003)

Official Text: <https://www.congress.gov/bill/108th-congress/house-bill/2325>

Sponsor

Name: Rep. DeLauro, Rosa L. [D-CT-3]

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

Cosponsors (139 total)

Cosponsor	Party / State	Role	Date Joined
Del. Bordallo, Madeleine Z. [D-GU-At Large]	D · GU		Jun 4, 2003
Rep. Abercrombie, Neil [D-HI-1]	D · HI		Jun 4, 2003
Rep. Alexander, Rodney [D-LA-5]	D · LA		Jun 4, 2003
Rep. Baird, Brian [D-WA-3]	D · WA		Jun 4, 2003
Rep. Becerra, Xavier [D-CA-31]	D · CA		Jun 4, 2003
Rep. Berry, Marion [D-AR-1]	D · AR		Jun 4, 2003
Rep. Blumenauer, Earl [D-OR-3]	D · OR		Jun 4, 2003
Rep. Boswell, Leonard L. [D-IA-3]	D · IA		Jun 4, 2003
Rep. Boucher, Rick [D-VA-9]	D · VA		Jun 4, 2003
Rep. Brown, Corrine [D-FL-3]	D · FL		Jun 4, 2003
Rep. Brown, Sherrod [D-OH-13]	D · OH		Jun 4, 2003
Rep. Capps, Lois [D-CA-23]	D · CA		Jun 4, 2003
Rep. Capuano, Michael E. [D-MA-8]	D · MA		Jun 4, 2003
Rep. Cardin, Benjamin L. [D-MD-3]	D · MD		Jun 4, 2003
Rep. Cardoza, Dennis A. [D-CA-18]	D · CA		Jun 4, 2003
Rep. Case, Ed [D-HI-2]	D · HI		Jun 4, 2003
Rep. Clyburn, James E. [D-SC-6]	D · SC		Jun 4, 2003
Rep. Conyers, John, Jr. [D-MI-14]	D · MI		Jun 4, 2003
Rep. Cooper, Jim [D-TN-5]	D · TN		Jun 4, 2003
Rep. Crowley, Joseph [D-NY-7]	D · NY		Jun 4, 2003
Rep. Cummings, Elijah E. [D-MD-7]	D · MD		Jun 4, 2003
Rep. Davis, Artur [D-AL-7]	D · AL		Jun 4, 2003
Rep. Davis, Jim [D-FL-11]	D · FL		Jun 4, 2003
Rep. Davis, Lincoln [D-TN-4]	D · TN		Jun 4, 2003
Rep. Davis, Susan A. [D-CA-53]	D · CA		Jun 4, 2003
Rep. DeFazio, Peter A. [D-OR-4]	D · OR		Jun 4, 2003
Rep. DeGette, Diana [D-CO-1]	D · CO		Jun 4, 2003
Rep. Delahunt, William D. [D-MA-10]	D · MA		Jun 4, 2003
Rep. Doggett, Lloyd [D-TX-10]	D · TX		Jun 4, 2003
Rep. Doyle, Michael F. [D-PA-14]	D · PA		Jun 4, 2003
Rep. Edwards, Chet [D-TX-11]	D · TX		Jun 4, 2003
Rep. Emanuel, Rahm [D-IL-5]	D · IL		Jun 4, 2003
Rep. Engel, Eliot L. [D-NY-17]	D · NY		Jun 4, 2003
Rep. Eshoo, Anna G. [D-CA-14]	D · CA		Jun 4, 2003
Rep. Evans, Lane [D-IL-17]	D · IL		Jun 4, 2003
Rep. Filner, Bob [D-CA-51]	D · CA		Jun 4, 2003
Rep. Ford, Harold E., Jr. [D-TN-9]	D · TN		Jun 4, 2003
Rep. Frost, Martin [D-TX-24]	D · TX		Jun 4, 2003
Rep. Gonzalez, Charles A. [D-TX-20]	D · TX		Jun 4, 2003
Rep. Grijalva, Raúl M. [D-AZ-7]	D · AZ		Jun 4, 2003
Rep. Hastings, Alcee L. [D-FL-23]	D · FL		Jun 4, 2003

Cosponsor	Party / State	Role	Date Joined
Rep. Hinchey, Maurice D. [D-NY-22]	D · NY		Jun 4, 2003
Rep. Hinojosa, Ruben [D-TX-15]	D · TX		Jun 4, 2003
Rep. Hoeffel, Joseph M. [D-PA-13]	D · PA		Jun 4, 2003
Rep. Holt, Rush [D-NJ-12]	D · NJ		Jun 4, 2003
Rep. Hoyer, Steny H. [D-MD-5]	D · MD		Jun 4, 2003
Rep. Inslee, Jay [D-WA-1]	D · WA		Jun 4, 2003
Rep. Israel, Steve [D-NY-2]	D · NY		Jun 4, 2003
Rep. Jackson, Jesse L., Jr. [D-IL-2]	D · IL		Jun 4, 2003
Rep. Jefferson, William J. [D-LA-2]	D · LA		Jun 4, 2003
Rep. John, Christopher [D-LA-7]	D · LA		Jun 4, 2003
Rep. Kaptur, Marcy [D-OH-9]	D · OH		Jun 4, 2003
Rep. Kucinich, Dennis J. [D-OH-10]	D · OH		Jun 4, 2003
Rep. Lampson, Nick [D-TX-9]	D · TX		Jun 4, 2003
Rep. Langevin, James R. [D-RI-2]	D · RI		Jun 4, 2003
Rep. Lantos, Tom [D-CA-12]	D · CA		Jun 4, 2003
Rep. Lee, Barbara [D-CA-9]	D · CA		Jun 4, 2003
Rep. Levin, Sander M. [D-MI-12]	D · MI		Jun 4, 2003
Rep. Lewis, John [D-GA-5]	D · GA		Jun 4, 2003
Rep. Lowey, Nita M. [D-NY-18]	D · NY		Jun 4, 2003
Rep. Maloney, Carolyn B. [D-NY-14]	D · NY		Jun 4, 2003
Rep. Markey, Edward J. [D-MA-7]	D · MA		Jun 4, 2003
Rep. Matsui, Robert T. [D-CA-5]	D · CA		Jun 4, 2003
Rep. McCarthy, Carolyn [D-NY-4]	D · NY		Jun 4, 2003
Rep. McCollum, Betty [D-MN-4]	D · MN		Jun 4, 2003
Rep. McDermott, Jim [D-WA-7]	D · WA		Jun 4, 2003
Rep. McGovern, James P. [D-MA-3]	D · MA		Jun 4, 2003
Rep. McNulty, Michael R. [D-NY-21]	D · NY		Jun 4, 2003
Rep. Meehan, Martin T. [D-MA-5]	D · MA		Jun 4, 2003
Rep. Menendez, Robert [D-NJ-13]	D · NJ		Jun 4, 2003
Rep. Michaud, Michael H. [D-ME-2]	D · ME		Jun 4, 2003
Rep. Miller, George [D-CA-7]	D · CA		Jun 4, 2003
Rep. Moran, James P. [D-VA-8]	D · VA		Jun 4, 2003
Rep. Neal, Richard E. [D-MA-2]	D · MA		Jun 4, 2003
Rep. Oberstar, James L. [D-MN-8]	D · MN		Jun 4, 2003
Rep. Obey, David R. [D-WI-7]	D · WI		Jun 4, 2003
Rep. Olver, John W. [D-MA-1]	D · MA		Jun 4, 2003
Rep. Ortiz, Solomon P. [D-TX-27]	D · TX		Jun 4, 2003
Rep. Owens, Major R. [D-NY-11]	D · NY		Jun 4, 2003
Rep. Pallone, Frank, Jr. [D-NJ-6]	D · NJ		Jun 4, 2003
Rep. Pascrell, Bill, Jr. [D-NJ-8]	D · NJ		Jun 4, 2003
Rep. Pastor, Ed [D-AZ-4]	D · AZ		Jun 4, 2003
Rep. Pomeroy, Earl [D-ND-At Large]	D · ND		Jun 4, 2003

Cosponsor	Party / State	Role	Date Joined
Rep. Price, David E. [D-NC-4]	D · NC		Jun 4, 2003
Rep. Rangel, Charles B. [D-NY-15]	D · NY		Jun 4, 2003
Rep. Reyes, Silvestre [D-TX-16]	D · TX		Jun 4, 2003
Rep. Rodriguez, Ciro D. [D-TX-28]	D · TX		Jun 4, 2003
Rep. Roybal-Allard, Lucille [D-CA-34]	D · CA		Jun 4, 2003
Rep. Ruppersberger, C. A. Dutch [D-MD-2]	D · MD		Jun 4, 2003
Rep. Ryan, Timothy J. [D-OH-17]	D · OH		Jun 4, 2003
Rep. Sanders, Bernard [I-VT-At Large]	I · VT		Jun 4, 2003
Rep. Sandlin, Max [D-TX-1]	D · TX		Jun 4, 2003
Rep. Schakowsky, Janice D. [D-IL-9]	D · IL		Jun 4, 2003
Rep. Scott, David [D-GA-13]	D · GA		Jun 4, 2003
Rep. Scott, Robert C. "Bobby" [D-VA-3]	D · VA		Jun 4, 2003
Rep. Serrano, Jose E. [D-NY-16]	D · NY		Jun 4, 2003
Rep. Skelton, Ike [D-MO-4]	D · MO		Jun 4, 2003
Rep. Slaughter, Louise McIntosh [D-NY-28]	D · NY		Jun 4, 2003
Rep. Solis, Hilda L. [D-CA-32]	D · CA		Jun 4, 2003
Rep. Spratt, John M., Jr. [D-SC-5]	D · SC		Jun 4, 2003
Rep. Stark, Fortney Pete [D-CA-13]	D · CA		Jun 4, 2003
Rep. Stenholm, Charles W. [D-TX-17]	D · TX		Jun 4, 2003
Rep. Strickland, Ted [D-OH-6]	D · OH		Jun 4, 2003
Rep. Tanner, John S. [D-TN-8]	D · TN		Jun 4, 2003
Rep. Taylor, Gene [D-MS-4]	D · MS		Jun 4, 2003
Rep. Thompson, Bennie G. [D-MS-2]	D · MS		Jun 4, 2003
Rep. Tierney, John F. [D-MA-6]	D · MA		Jun 4, 2003
Rep. Towns, Edolphus [D-NY-10]	D · NY		Jun 4, 2003
Rep. Udall, Tom [D-NM-3]	D · NM		Jun 4, 2003
Rep. Woolsey, Lynn C. [D-CA-6]	D · CA		Jun 4, 2003
Rep. Wynn, Albert Russell [D-MD-4]	D · MD		Jun 4, 2003
Resident Commissioner Acevedo-Vila, Anibal [D-PR-At Large]	D · PR		Jun 4, 2003
Rep. Ballance, Frank W., Jr. [D-NC-1]	D · NC		Jun 9, 2003
Rep. Clay, Wm. Lacy [D-MO-1]	D · MO		Jun 9, 2003
Rep. Costello, Jerry F. [D-IL-12]	D · IL		Jun 9, 2003
Rep. Davis, Danny K. [D-IL-7]	D · IL		Jun 9, 2003
Rep. Etheridge, Bob [D-NC-2]	D · NC		Jun 9, 2003
Rep. Farr, Sam [D-CA-17]	D · CA		Jun 9, 2003
Rep. Green, Gene [D-TX-29]	D · TX		Jun 9, 2003
Rep. Harman, Jane [D-CA-36]	D · CA		Jun 9, 2003
Rep. Honda, Michael M. [D-CA-15]	D · CA		Jun 9, 2003
Rep. Jones, Stephanie Tubbs [D-OH-11]	D · OH		Jun 9, 2003
Rep. Kildee, Dale E. [D-MI-5]	D · MI		Jun 9, 2003
Rep. Kilpatrick, Carolyn C. [D-MI-13]	D · MI		Jun 9, 2003
Rep. Kind, Ron [D-WI-3]	D · WI		Jun 9, 2003

Cosponsor	Party / State	Role	Date Joined
Rep. Millender-McDonald, Juanita [D-CA-37]	D · CA		Jun 9, 2003
Rep. Moore, Dennis [D-KS-3]	D · KS		Jun 9, 2003
Rep. Rahall, Nick J., II [D-WV-3]	D · WV		Jun 9, 2003
Rep. Rush, Bobby L. [D-IL-1]	D · IL		Jun 9, 2003
Rep. Sabo, Martin Olav [D-MN-5]	D · MN		Jun 9, 2003
Rep. Turner, Jim [D-TX-2]	D · TX		Jun 9, 2003
Rep. Udall, Mark [D-CO-2]	D · CO		Jun 9, 2003
Rep. Van Hollen, Chris [D-MD-8]	D · MD		Jun 9, 2003
Rep. Waxman, Henry A. [D-CA-30]	D · CA		Jun 9, 2003
Rep. Weiner, Anthony D. [D-NY-9]	D · NY		Jun 9, 2003
Rep. Sherman, Brad [D-CA-27]	D · CA		Jun 11, 2003
Rep. Velazquez, Nydia M. [D-NY-12]	D · NY		Jun 12, 2003
Rep. Berkley, Shelley [D-NV-1]	D · NV		Jun 17, 2003
Rep. Wu, David [D-OR-1]	D · OR		Jun 17, 2003

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jun 4, 2003

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
108 S 1162	Related bill	Jul 9, 2003: Motion to proceed to consideration of measure tabled in Senate by Yea-Nay Vote. 51 - 45. Record Vote Number: 266. (consideration: CR S9094-9095)

Working Taxpayer Fairness Restoration Act of 2003 - Amends the Internal Revenue Code, with respect to the refundability of the child tax credit, to accelerate the increase to the 15 percent rate.

Limits, to fair market value immediately following a transaction, the importation of net built-in loss by a corporation.

Prohibits an allocation of any decrease in the adjusted basis of partnership property to stock in a corporation which is a partner in the partnership.

Repeals part V (Financial Asset Securitization Investment Trusts) of subchapter M (Regulated Investment Companies and Real Estate Investment Trusts).

Expands the definition of a disqualified debt instrument with respect to deduction disallowance on certain debt instruments of corporations.

Expands the authority to disallow deductions, credits, or other allowances under provisions disallowing such benefits due to acquisitions made to evade or avoid income tax.

Amends provisions affecting passive foreign investment companies to state that the term "qualified portion" (of a shareholder's holding period) does not include any period if there is only a remote likelihood of an inclusion in gross income under subpart F (Controlled Foreign Income).

Adds to the definition of the term "real estate investment trust" by stating that such term includes a corporation, trust, or association which is not a controlled entity.

Directs the Secretary to establish a program requiring the payment of user fees, until September 30, 2013, for: (1) requests to the Internal Revenue Service for ruling letters, opinion letters, and determination letters; and (2) other similar requests.

Actions Timeline

- **Jun 4, 2003:** Introduced in House
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- **Jun 4, 2003:** Referred to the House Committee on Ways and Means.