

S 25

A bill to amend the Internal Revenue Code of 1986 to provide that dividend income of individuals not be taxed at rates in excess of the maximum capital gains rate.

Congress: 108 (2003–2005, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jan 7, 2003

Current Status: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S40-41)

Latest Action: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S40-41) (Jan 7, 2003)

Official Text: <https://www.congress.gov/bill/108th-congress/senate-bill/25>

Sponsor

Name: Sen. Hutchison, Kay Bailey [R-TX]

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

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jan 7, 2003

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Jan 7, 2003)

Amends the Internal Revenue Code to provide that dividend income shall be taxed as net capital gain.

Actions Timeline

- **Jan 7, 2003:** Introduced in Senate
- **Jan 7, 2003:** Sponsor introductory remarks on measure. (CR S39-40)
- **Jan 7, 2003:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S40-41)

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