

HR 2706

To clarify the treatment of tax attributes under section 108 of the Internal Revenue Code of 1986 for taxpayers which file consolidated returns.

Congress: 108 (2003–2005, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jul 10, 2003

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

Latest Action: Referred to the House Committee on Ways and Means. (Jul 10, 2003)

Official Text: <https://www.congress.gov/bill/108th-congress/house-bill/2706>

Sponsor

Name: Rep. McCrery, Jim [R-LA-4]

Party: Republican • **State:** LA • **Chamber:** House

Cosponsors (34 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Matsui, Robert T. [D-CA-5]	D · CA		Jul 10, 2003
Rep. McClinnis, Scott [R-CO-3]	R · CO		Jul 10, 2003
Rep. English, Phil [R-PA-3]	R · PA		Jul 17, 2003
Rep. Frank, Barney [D-MA-4]	D · MA		Jul 17, 2003
Rep. Meeks, Gregory W. [D-NY-6]	D · NY		Jul 17, 2003
Rep. Sweeney, John E. [R-NY-20]	R · NY		Jul 17, 2003
Rep. Vitter, David [R-LA-1]	R · LA		Jul 17, 2003
Resident Commissioner Acevedo-Vila, Anibal [D-PR-At Large]	D · PR		Jul 17, 2003
Rep. Baker, Richard H. [R-LA-6]	R · LA		Jul 24, 2003
Rep. Barton, Joe [R-TX-6]	R · TX		Jul 24, 2003
Rep. Emanuel, Rahm [D-IL-5]	D · IL		Jul 24, 2003
Rep. Foley, Mark [R-FL-16]	R · FL		Jul 24, 2003
Rep. Kind, Ron [D-WI-3]	D · WI		Jul 24, 2003
Rep. Lewis, Ron [R-KY-2]	R · KY		Jul 24, 2003
Rep. Ryan, Paul [R-WI-1]	R · WI		Jul 24, 2003
Rep. Taylor, Gene [D-MS-4]	D · MS		Jul 24, 2003
Rep. Alexander, Rodney [D-LA-5]	D · LA		Jul 25, 2003
Rep. Brady, Kevin [R-TX-8]	R · TX		Jul 25, 2003
Rep. Camp, Dave [R-MI-4]	R · MI		Jul 25, 2003
Rep. Crane, Philip M. [R-IL-8]	R · IL		Jul 25, 2003
Rep. Jefferson, William J. [D-LA-2]	D · LA		Jul 25, 2003
Rep. Jones, Stephanie Tubbs [D-OH-11]	D · OH		Jul 25, 2003
Rep. Lewis, John [D-GA-5]	D · GA		Jul 25, 2003
Rep. Pitts, Joseph R. [R-PA-16]	R · PA		Jul 25, 2003
Rep. Pomeroy, Earl [D-ND-At Large]	D · ND		Jul 25, 2003
Rep. Tanner, John S. [D-TN-8]	D · TN		Jul 25, 2003
Rep. Duncan, John J., Jr. [R-TN-2]	R · TN		Sep 5, 2003
Rep. Ford, Harold E., Jr. [D-TN-9]	D · TN		Sep 5, 2003
Rep. Jones, Walter B., Jr. [R-NC-3]	R · NC		Sep 5, 2003
Rep. Myrick, Sue Wilkins [R-NC-9]	R · NC		Sep 5, 2003
Rep. Shaw, E. Clay, Jr. [R-FL-22]	R · FL		Sep 5, 2003
Rep. Thompson, Bennie G. [D-MS-2]	D · MS		Sep 5, 2003
Rep. Sessions, Pete [R-TX-32]	R · TX		Sep 25, 2003
Rep. Honda, Michael M. [D-CA-15]	D · CA		Oct 1, 2003

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jul 10, 2003

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
108 S 1331	Identical bill	Jun 25, 2003: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S8567)

Summary (as of Jul 10, 2003)

Amends the Internal Revenue Code to provide that if a taxpayer is a member of an affiliated group of corporations which files a consolidated return, the tax attributes concerning reduction of tax attributes and exclusion from gross income by reason of discharge of indebtedness shall be the aggregate tax attributes of such group.

Actions Timeline

- Jul 10, 2003:** Introduced in House
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