

HR 278

Date Certain Tax Code Replacement Act

Congress: 108 (2003–2005, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jan 8, 2003

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

Latest Action: Referred to the House Committee on Ways and Means. (Jan 8, 2003)

Official Text: <https://www.congress.gov/bill/108th-congress/house-bill/278>

Sponsor

Name: Rep. Graves, Sam [R-MO-6]

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

Cosponsors (9 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Stearns, Cliff [R-FL-6]	R · FL		Feb 25, 2003
Rep. Carter, John R. [R-TX-31]	R · TX		Mar 5, 2003
Rep. Everett, Terry [R-AL-2]	R · AL		Mar 18, 2003
Rep. Burr, Richard [R-NC-5]	R · NC		Apr 29, 2003
Rep. Green, Mark [R-WI-8]	R · WI		Apr 29, 2003
Rep. Isakson, Johnny [R-GA-6]	R · GA		Apr 30, 2003
Rep. Chabot, Steve [R-OH-1]	R · OH		May 22, 2003
Rep. Vitter, David [R-LA-1]	R · LA		Sep 5, 2003
Rep. Myrick, Sue Wilkins [R-NC-9]	R · NC		Dec 8, 2003

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jan 8, 2003

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Jan 8, 2003)

Date Certain Tax Code Replacement Act - Prohibits the imposition of any tax by the Internal Revenue Code: (1) for any taxable year beginning after December 31, 2007; and (2) in the case of any tax not imposed on the basis of a taxable year, on any taxable event or for any period after December 31, 2007. Excepts the: (1) tax on self-employment income (chapter 2 of the Code); (2) Federal Insurance Contributions Act (chapter 21 of the Code); and (3) Railroad Retirement Tax Act (chapter 22 of the Code).

Establishes the National Commission on Tax Reform and Simplification to review: (1) the present structure and provisions of the Code; (2) whether the tax systems of other countries could provide more efficient and fair methods of funding government revenue requirements; (3) whether the income tax should be replaced with a tax imposed in a different manner or on a different base; and (4) whether the Code can be simplified, absent wholesale restructuring or replacement. Requires a Commission report to Congress on review results, with recommendations for Code reform and simplification. Terminates the Commission 90 days after such report.

Authorizes appropriations (with interim funding).

Declares that any new Federal tax system should be approved by Congress in its final form before July 4, 2007, and, if not, Congress should be required to vote to reauthorize the Code.

Actions Timeline

- **Jan 8, 2003:** Introduced in House
- **Jan 8, 2003:** Introduced in House
- **Jan 8, 2003:** Referred to the House Committee on Ways and Means.