

## S 301

A bill to amend the Internal Revenue Code of 1986 to provide that reimbursements for costs of using passenger automobiles for charitable and other organizations are excluded from gross income, and for other purposes.

**Congress:** 108 (2003–2005, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Feb 5, 2003

**Current Status:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S1979)

**Latest Action:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S1979) (Feb 5, 2003)

**Official Text:** <https://www.congress.gov/bill/108th-congress/senate-bill/301>

### Sponsor

**Name:** Sen. Feingold, Russell D. [D-WI]

**Party:** Democratic • **State:** WI • **Chamber:** Senate

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Feb 5, 2003

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of Feb 5, 2003)

Amends the Internal Revenue Code to exclude from gross income amounts received from a charitable organization as reimbursement for the operating expenses of a passenger automobile utilized for the benefit of such organization, with exceptions.

Amends Federal law to revise provisions allowing the Secretary of the Treasury to impose a civil penalty for any violation of a provision regarding records and reports on foreign financial agency transactions (present law allows a penalty only for willful violations).

## Actions Timeline

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- **Feb 5, 2003:** Introduced in Senate
- **Feb 5, 2003:** Sponsor introductory remarks on measure. (CR S1978-1979)
- **Feb 5, 2003:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S1979)