

HR 3837

To amend the Internal Revenue Code of 1986 to limit the deduction for charitable contributions of patents and similar property.

Congress: 108 (2003–2005, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Feb 25, 2004

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

Latest Action: Referred to the House Committee on Ways and Means. (Feb 25, 2004)

Official Text: <https://www.congress.gov/bill/108th-congress/house-bill/3837>

Sponsor

Name: Rep. Houghton, Amo [R-NY-29]

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

Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Moran, Jerry [R-KS-1]	R · KS		Feb 25, 2004
Rep. Portman, Rob [R-OH-2]	R · OH		Feb 25, 2004
Rep. Ryun, Jim [R-KS-2]	R · KS		Mar 24, 2004

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Feb 25, 2004

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
108 S 2103	Identical bill	Feb 24, 2004: Read twice and referred to the Committee on Finance.

Amends the Internal Revenue Code to require a taxpayer seeking an income tax deduction for the charitable contribution of a patent, copyright, trademark, trade name, trade secret, know-how, software or similar technology property to: (1) contribute the entire right, title, and interest in such property to certain tax-exempt universities, teaching hospitals or research institutions; and (2) require that any cash or cash equivalents donated with such property be used for patent prosecution or maintenance and for the scientific and commercial development of such patents or other technology property.

Requires the Secretary of the Treasury to prescribe regulations for the appraisal of such patents or other technology property and for the prevention of taxpayer abuse of charitable deductions for such property.

Actions Timeline

- **Feb 25, 2004:** Introduced in House
- **Feb 25, 2004:** Sponsor introductory remarks on measure. (CR E232)
- **Feb 25, 2004:** Referred to the House Committee on Ways and Means.

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