

Bill Fact Sheet – December 5, 2025 https://legilist.com Bill page: https://legilist.com/bill/108/hr/451

## HR 451

To amend the Internal Revenue Code of 1986 to modify the at-risk rules for publicly traded nonrecourse debt.

Congress: 108 (2003–2005, Ended)

Chamber: House
Policy Area: Taxation
Introduced: Jan 29, 2003

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

Latest Action: Referred to the House Committee on Ways and Means. (Jan 29, 2003)

Official Text: https://www.congress.gov/bill/108th-congress/house-bill/451

### **Sponsor**

Name: Rep. Foley, Mark [R-FL-16]

Party: Republican • State: FL • Chamber: House

### Cosponsors

No cosponsors are listed for this bill.

## **Committee Activity**

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jan 29, 2003

## **Subjects & Policy Tags**

#### **Policy Area:**

Taxation

#### **Related Bills**

No related bills are listed.

# Summary (as of Jan 29, 2003)

Revises, with respect to real property, Internal Revenue Code provisions concerning the treatment under the at-risk rules of publicly traded nonrecourse debt.

### **Actions Timeline**

- Jan 29, 2003: Introduced in House
- Jan 29, 2003: Introduced in House
- Jan 29, 2003: Referred to the House Committee on Ways and Means.