

S 697

A bill to amend the Internal Revenue Code of 1986 to clarify the treatment of incentive stock options and employee stock purchase plans.

Congress: 108 (2003–2005, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Mar 24, 2003

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Mar 24, 2003)

Official Text: <https://www.congress.gov/bill/108th-congress/senate-bill/697>

Sponsor

Name: Sen. Hatch, Orrin G. [R-UT]

Party: Republican • **State:** UT • **Chamber:** Senate

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Mar 24, 2003

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Mar 24, 2003)

Amends the Internal Revenue Code to exclude stock options and employee stock purchase plans from the definition of wages for purposes of employment taxes.

Actions Timeline

- **Mar 24, 2003:** Introduced in Senate
- **Mar 24, 2003:** Read twice and referred to the Committee on Finance.