

HR 905

Family Farm Tax Simplification Act of 2003

Congress: 108 (2003–2005, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Feb 25, 2003

Current Status: Sponsor introductory remarks on measure. (CR E290-291)

Latest Action: Sponsor introductory remarks on measure. (CR E290-291) (Feb 26, 2003)

Official Text: <https://www.congress.gov/bill/108th-congress/house-bill/905>

Sponsor

Name: Rep. Pomeroy, Earl [D-ND-At Large]

Party: Democratic • **State:** ND • **Chamber:** House

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Houghton, Amo [R-NY-29]	R · NY		Feb 25, 2003

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Feb 25, 2003

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Feb 25, 2003)

Family Farm Tax Simplification Act of 2003 - Amends the Internal Revenue Code to exempt from treatment as a partnership a qualified farming joint venture conducted by a jointly-filing husband and wife. Provides that income, gain, loss, deductions, and credits shall be equally divided, and treated as if attributable to a trade or business conducted by each spouse as a sole proprietor.

Defines "qualified farming joint venture."

Amends the Code and the Social Security Act to treat such income as net earnings from self-employment, respectively.

Actions Timeline

- **Feb 26, 2003:** Sponsor introductory remarks on measure. (CR E290-291)
- **Feb 25, 2003:** Introduced in House
- **Feb 25, 2003:** Referred to the House Committee on Ways and Means.

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