

S 914

A bill to amend the Internal Revenue Code of 1986 to apply look-thru rules for purposes of the foreign tax credit limitation to dividends from foreign corporations not controlled by a domestic corporation.

Congress: 108 (2003–2005, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Apr 11, 2003

Current Status: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S5375)

Latest Action: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S5375) (Apr 11, 2003)

Official Text: <https://www.congress.gov/bill/108th-congress/senate-bill/914>

Sponsor

Name: Sen. Smith, Gordon H. [R-OR]

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

Cosponsors (2 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Breaux, John B. [D-LA]	D · LA		Apr 11, 2003
Sen. Hatch, Orrin G. [R-UT]	R · UT		Apr 11, 2003

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Apr 11, 2003

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Apr 11, 2003)

Amends the Internal Revenue Code to revise, and apply, the application of look-thru rules to dividends from noncontrolled section 902 corporations.

Actions Timeline

- **Apr 11, 2003:** Introduced in Senate
- **Apr 11, 2003:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S5375)

LegiList

CONGRESS, MADE CLEAR.

Search Every Federal Bill, Law, and Vote

LegiList is the fastest way to research Congress. Track any bill from introduction to enactment, see how every legislator voted, follow committee activity, and read the full text of every bill — all in one place, always up to date.

legilist.com

Free Course: Learn How Congress Actually Works

LegiList Learn is a free, self-paced course that walks through the entire legislative process — from drafting a bill to a presidential signature. Seven modules, plain language, no politics. Earn a certificate when you finish.

legilist.com/learn

Developer API: Build Apps on Legislative Data

The LegiList API gives developers direct access to bills, votes, legislators, committees, and more. Start free with 1,000 requests per day — no credit card required. Upgrade to Pro when you need to scale.

legilist.com/api

Public data belongs to the public. — legilist.com