Bill Fact Sheet – December 5, 2025 https://legilist.com Bill page: https://legilist.com/bill/109/s/1100

S 1100

Songwriters Capital Gains Tax Equity Act

Congress: 109 (2005–2007, Ended)

Chamber: Senate
Policy Area: Taxation
Introduced: May 23, 2005

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

Latest Action: Read twice and referred to the Committee on Finance. (May 23, 2005)

Official Text: https://www.congress.gov/bill/109th-congress/senate-bill/1100

Sponsor

Name: Sen. Bunning, Jim [R-KY]

Party: Republican • State: KY • Chamber: Senate

Cosponsors (6 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Alexander, Lamar [R-TN]	$R \cdot TN$		May 23, 2005
Sen. Boxer, Barbara [D-CA]	D · CA		May 23, 2005
Sen. Conrad, Kent [D-ND]	$D \cdot ND$		May 23, 2005
Sen. Durbin, Richard J. [D-IL]	$D\cdotIL$		May 23, 2005
Sen. Hatch, Orrin G. [R-UT]	$R \cdot UT$		May 23, 2005
Sen. Schumer, Charles E. [D-NY]	D · NY		Dec 13, 2005

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	May 23, 2005

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
109 HR 2594	Identical bill	May 24, 2005: Referred to the House Committee on Ways and Means.

Summary (as of May 23, 2005)

Songwriters Capital Gains Tax Equity Act - Amends the Internal Revenue Code to define certain self-created musical works or copyrights in musical works as capital assets eligible for capital gains tax treatment.

Actions Timeline

- May 23, 2005: Introduced in Senate
- May 23, 2005: Read twice and referred to the Committee on Finance.

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