

S 1200

Realistic Roofing Tax Treatment Act of 2005

**Congress:** 109 (2005–2007, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Jun 8, 2005

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Jun 8, 2005)

**Official Text:** <https://www.congress.gov/bill/109th-congress/senate-bill/1200>

Sponsor

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

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

Cosponsors (10 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Chambliss, Saxby [R-GA]	R · GA		Jun 8, 2005
Sen. DeMint, Jim [R-SC]	R · SC		Jun 8, 2005
Sen. Lott, Trent [R-MS]	R · MS		Jun 8, 2005
Sen. Talent, Jim [R-MO]	R · MO		Jun 8, 2005
Sen. Sessions, Jeff [R-AL]	R · AL		Jun 13, 2005
Sen. Wyden, Ron [D-OR]	D · OR		Jun 27, 2005
Sen. Isakson, Johnny [R-GA]	R · GA		Jul 18, 2005
Sen. Crapo, Mike [R-ID]	R · ID		Oct 21, 2005
Sen. Collins, Susan M. [R-ME]	R · ME		Feb 8, 2006
Sen. Craig, Larry E. [R-ID]	R · ID		May 18, 2006

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jun 8, 2005

Subjects & Policy Tags

**Policy Area:**

Taxation

Related Bills

Bill	Relationship	Last Action
109 HR 1510	Related bill	<b>Apr 6, 2005:</b> Referred to the House Committee on Ways and Means.

## Summary (as of Jun 8, 2005)

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Realistic Roofing Tax Treatment Act of 2005 - Amends the Internal Revenue Code to: (1) classify as 20-year property for depreciation purposes any roof system which meets the requirements of Standard 90.1-2004 of the American Society of Heating, Refrigerating, and Air Conditioning Engineers; and (2) require use of the straight line method for depreciation of such property.

## Actions Timeline

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- **Jun 8, 2005:** Introduced in Senate
- **Jun 8, 2005:** Read twice and referred to the Committee on Finance.