

## S 1201

A bill to prevent certain discriminatory taxation of natural gas pipeline property.

**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/1201>

### Sponsor

**Name:** Sen. Cornyn, John [R-TX]

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

### Cosponsors

*No cosponsors are listed for this bill.*

### 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 1369	Related bill	<b>Sep 14, 2006:</b> Placed on the Union Calendar, Calendar No. 389.

Describes the following as acts that unreasonably burden and discriminate against interstate commerce, and prohibits States, political subdivisions, and any other taxing authority from: (1) assessing natural gas pipeline property at a value that has a higher ratio to its true market value than the ratio used to assess other commercial and industrial property in the same assessment jurisdiction; (2) levying or collecting a tax on such an assessment; (3) levying or collecting an ad valorem property tax on natural gas pipeline property at a rate that exceeds the rate applicable to commercial and industrial property in the same assessment jurisdiction; or (4) imposing any other tax that discriminates against a natural gas pipeline providing transportation or storage of natural gas subject to the jurisdiction of the Federal Energy Regulatory Commission.

Grants jurisdiction to U.S. District Courts and provides for specified relief for claims of discriminatory taxation of natural gas pipeline property.

### **Actions Timeline**

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- **Jun 8, 2005:** Introduced in Senate
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