

HR 1303

Fairness and Accountability in International Taxation Act of 2005

Congress: 109 (2005–2007, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Mar 15, 2005

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (Mar 15, 2005)

Official Text: <https://www.congress.gov/bill/109th-congress/house-bill/1303>

Sponsor

Name: Rep. Doggett, Lloyd [D-TX-25]

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

Cosponsors (76 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Abercrombie, Neil [D-HI-1]	D · HI		Mar 15, 2005
Rep. Ackerman, Gary L. [D-NY-5]	D · NY		Mar 15, 2005
Rep. Andrews, Robert E. [D-NJ-1]	D · NJ		Mar 15, 2005
Rep. Baird, Brian [D-WA-3]	D · WA		Mar 15, 2005
Rep. Baldwin, Tammy [D-WI-2]	D · WI		Mar 15, 2005
Rep. Brown, Corrine [D-FL-3]	D · FL		Mar 15, 2005
Rep. Brown, Sherrod [D-OH-13]	D · OH		Mar 15, 2005
Rep. Capps, Lois [D-CA-23]	D · CA		Mar 15, 2005
Rep. Capuano, Michael E. [D-MA-8]	D · MA		Mar 15, 2005
Rep. Carson, Julia [D-IN-7]	D · IN		Mar 15, 2005
Rep. Conyers, John, Jr. [D-MI-14]	D · MI		Mar 15, 2005
Rep. Crowley, Joseph [D-NY-7]	D · NY		Mar 15, 2005
Rep. Davis, Danny K. [D-IL-7]	D · IL		Mar 15, 2005
Rep. DeFazio, Peter A. [D-OR-4]	D · OR		Mar 15, 2005
Rep. DeGette, Diana [D-CO-1]	D · CO		Mar 15, 2005
Rep. Delahunt, William D. [D-MA-10]	D · MA		Mar 15, 2005
Rep. DeLauro, Rosa L. [D-CT-3]	D · CT		Mar 15, 2005
Rep. Edwards, Chet [D-TX-17]	D · TX		Mar 15, 2005
Rep. Evans, Lane [D-IL-17]	D · IL		Mar 15, 2005
Rep. Farr, Sam [D-CA-17]	D · CA		Mar 15, 2005
Rep. Fattah, Chaka [D-PA-2]	D · PA		Mar 15, 2005
Rep. Filner, Bob [D-CA-51]	D · CA		Mar 15, 2005
Rep. Green, Gene [D-TX-29]	D · TX		Mar 15, 2005
Rep. Grijalva, Raúl M. [D-AZ-7]	D · AZ		Mar 15, 2005
Rep. Hastings, Alcee L. [D-FL-23]	D · FL		Mar 15, 2005
Rep. Hinchey, Maurice D. [D-NY-22]	D · NY		Mar 15, 2005
Rep. Hinojosa, Ruben [D-TX-15]	D · TX		Mar 15, 2005
Rep. Holt, Rush [D-NJ-12]	D · NJ		Mar 15, 2005
Rep. Hooley, Darlene [D-OR-5]	D · OR		Mar 15, 2005
Rep. Jackson, Jesse L., Jr. [D-IL-2]	D · IL		Mar 15, 2005
Rep. Jackson-Lee, Sheila [D-TX-18]	D · TX		Mar 15, 2005
Rep. Jefferson, William J. [D-LA-2]	D · LA		Mar 15, 2005
Rep. Jones, Stephanie Tubbs [D-OH-11]	D · OH		Mar 15, 2005
Rep. Kaptur, Marcy [D-OH-9]	D · OH		Mar 15, 2005
Rep. Kennedy, Patrick J. [D-RI-1]	D · RI		Mar 15, 2005
Rep. Kilpatrick, Carolyn C. [D-MI-13]	D · MI		Mar 15, 2005
Rep. Kind, Ron [D-WI-3]	D · WI		Mar 15, 2005
Rep. Kucinich, Dennis J. [D-OH-10]	D · OH		Mar 15, 2005
Rep. Lee, Barbara [D-CA-9]	D · CA		Mar 15, 2005
Rep. Levin, Sander M. [D-MI-12]	D · MI		Mar 15, 2005
Rep. Lewis, John [D-GA-5]	D · GA		Mar 15, 2005

Cosponsor	Party / State	Role	Date Joined
Rep. Markey, Edward J. [D-MA-7]	D · MA		Mar 15, 2005
Rep. McDermott, Jim [D-WA-7]	D · WA		Mar 15, 2005
Rep. McGovern, James P. [D-MA-3]	D · MA		Mar 15, 2005
Rep. McNulty, Michael R. [D-NY-21]	D · NY		Mar 15, 2005
Rep. Meehan, Martin T. [D-MA-5]	D · MA		Mar 15, 2005
Rep. Meek, Kendrick B. [D-FL-17]	D · FL		Mar 15, 2005
Rep. Millender-McDonald, Juanita [D-CA-37]	D · CA		Mar 15, 2005
Rep. Miller, George [D-CA-7]	D · CA		Mar 15, 2005
Rep. Nadler, Jerrold [D-NY-8]	D · NY		Mar 15, 2005
Rep. Neal, Richard E. [D-MA-2]	D · MA		Mar 15, 2005
Rep. Olver, John W. [D-MA-1]	D · MA		Mar 15, 2005
Rep. Owens, Major R. [D-NY-11]	D · NY		Mar 15, 2005
Rep. Pallone, Frank, Jr. [D-NJ-6]	D · NJ		Mar 15, 2005
Rep. Pascrell, Bill, Jr. [D-NJ-8]	D · NJ		Mar 15, 2005
Rep. Roybal-Allard, Lucille [D-CA-34]	D · CA		Mar 15, 2005
Rep. Rush, Bobby L. [D-IL-1]	D · IL		Mar 15, 2005
Rep. Ryan, Tim [D-OH-17]	D · OH		Mar 15, 2005
Rep. Sánchez, Linda T. [D-CA-39]	D · CA		Mar 15, 2005
Rep. Sanchez, Loretta [D-CA-47]	D · CA		Mar 15, 2005
Rep. Sanders, Bernard [I-VT-At Large]	I · VT		Mar 15, 2005
Rep. Schakowsky, Janice D. [D-IL-9]	D · IL		Mar 15, 2005
Rep. Schiff, Adam B. [D-CA-29]	D · CA		Mar 15, 2005
Rep. Sherman, Brad [D-CA-27]	D · CA		Mar 15, 2005
Rep. Slaughter, Louise McIntosh [D-NY-28]	D · NY		Mar 15, 2005
Rep. Solis, Hilda L. [D-CA-32]	D · CA		Mar 15, 2005
Rep. Stark, Fortney Pete [D-CA-13]	D · CA		Mar 15, 2005
Rep. Strickland, Ted [D-OH-6]	D · OH		Mar 15, 2005
Rep. Tierney, John F. [D-MA-6]	D · MA		Mar 15, 2005
Rep. Udall, Tom [D-NM-3]	D · NM		Mar 15, 2005
Rep. Velazquez, Nydia M. [D-NY-12]	D · NY		Mar 15, 2005
Rep. Waters, Maxine [D-CA-35]	D · CA		Mar 15, 2005
Rep. Watson, Diane E. [D-CA-33]	D · CA		Mar 15, 2005
Rep. Waxman, Henry A. [D-CA-30]	D · CA		Mar 15, 2005
Rep. Berman, Howard L. [D-CA-28]	D · CA		Jul 28, 2005
Rep. Larson, John B. [D-CT-1]	D · CT		Nov 17, 2005

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Mar 15, 2005

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Mar 15, 2005)

Fairness and Accountability in International Taxation Act of 2005 - Amends the Internal Revenue Code to deny reduced withholding tax treaty benefits to a foreign entity on any deductible foreign payment (deductible payment made by a domestic entity to a related foreign entity) unless such entity is predominantly owned by individuals who are residents of such foreign country. Exempts from such provision: (1) corporations with substantial business activities in a treaty country with specified tax rates; (2) payments received by controlled foreign corporations from U.S. shareholders; and (3) certain conduit payments made by foreign corporations.

Provides a special income and deduction allocation rule for related-party inbound (transfer price reduced by deflected tax haven income) and outbound (transfer price increased by deflected tax haven income) transactions. Defines "related-party inbound transaction," "related-party outbound transaction," and "deflected tax haven."

Actions Timeline

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