

Bill Fact Sheet - December 5, 2025 https://legilist.com Bill page: https://legilist.com/bill/109/s/2077

S 2077

Tax Relief for Private Forest Landowners Act of 2005

Congress: 109 (2005–2007, Ended)

Chamber: Senate Policy Area: Taxation Introduced: Nov 18, 2005

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

Latest Action: Read twice and referred to the Committee on Finance. (Nov 18, 2005)

Official Text: https://www.congress.gov/bill/109th-congress/senate-bill/2077

Sponsor

Name: Sen. Sessions, Jeff [R-AL]

Party: Republican • State: AL • Chamber: Senate

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Nov 18, 2005

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Nov 18, 2005)

Tax Relief for Private Forest Landowners Act of 2005 - Amends the Internal Revenue Code to allow income averaging for individuals who sell or exchange timber, on the same basis as is currently allowed for individuals engaged in a farming or fishing business.

Actions Timeline

- Nov 18, 2005: Introduced in Senate
- Nov 18, 2005: Read twice and referred to the Committee on Finance.