

Bill Fact Sheet – December 5, 2025 https://legilist.com Bill page: https://legilist.com/bill/109/s/2092

S 2092

Supreme Court Tax Accountability Act of 2005

Congress: 109 (2005–2007, Ended)

Chamber: Senate
Policy Area: Taxation
Introduced: Dec 13, 2005

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

Latest Action: Read twice and referred to the Committee on Finance. (Dec 13, 2005)

Official Text: https://www.congress.gov/bill/109th-congress/senate-bill/2092

Sponsor

Name: Sen. Baucus, Max [D-MT]

Party: Democratic • State: MT • Chamber: Senate

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Dec 13, 2005

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Dec 13, 2005)

Supreme Court Tax Accountability Act of 2005 - Expresses the sense of Congress that Supreme Court nominees should have complied with federal tax law at a level beyond reproach. Calls for a complete and independent review of the federal tax returns of such nominees by appropriate tax law experts in the U.S. Senate.

Amends the Internal Revenue Code to require the Joint Committee on Taxation to obtain and inspect the income tax returns of nominees to the U.S. Supreme Court for the preceding three taxable years and to report to the Senate Committees on Finance and the Judiciary on whether such returns are compliant with the law.

Actions Timeline

- Dec 13, 2005: Introduced in Senate
- Dec 13, 2005: Sponsor introductory remarks on measure. (CR S13505-13506)
- Dec 13, 2005: Read twice and referred to the Committee on Finance.