

S 2122

Date Certain Tax Code Replacement Act

Congress: 109 (2005–2007, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Dec 16, 2005

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

Latest Action: Read twice and referred to the Committee on Finance. (Dec 16, 2005)

Official Text: <https://www.congress.gov/bill/109th-congress/senate-bill/2122>

Sponsor

Name: Sen. Isakson, Johnny [R-GA]

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

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Dec 16, 2005

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
109 S 2182	Related bill	Jan 20, 2006: Read twice and referred, under authority of the order of the Senate of Jan. 18, 2006, to the Committee on Finance.

Summary (as of Dec 16, 2005)

Date Certain Tax Code Replacement Act - Terminates the Internal Revenue Code of 1986 for taxable years beginning after 2008, except provisions of such Code relating to social security taxation (i.e., taxes on wage, self-employment, and railroad retirement income).

Establishes within the legislative branch a National Commission on Tax Reform and Simplification. Directs the Commission to: (1) review the Internal Revenue Code of 1986 and its impact on the economy, families, and the workforce; (2) determine whether the current income tax system can be replaced by more a more efficient and fair system of taxation; and (3) submit a report to Congress on the results of its review with recommendations for fundamental reform and simplification of the Code.

Requires congressional approval of a new federal tax system no later than July 4, 2008, or a vote of Congress to reauthorize the Internal Revenue Code of 1986.

Actions Timeline

- **Dec 16, 2005:** Introduced in Senate
- **Dec 16, 2005:** Read twice and referred to the Committee on Finance.

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