

## HR 2307

To amend the Internal Revenue Code of 1986 to treat certain payments made to the European Union in lieu of income taxes to a member of the European Union as income taxes paid to a foreign country for purposes of the foreign tax credit.

**Congress:** 109 (2005–2007, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** May 11, 2005

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

**Latest Action:** Referred to the House Committee on Ways and Means. (May 11, 2005)

**Official Text:** <https://www.congress.gov/bill/109th-congress/house-bill/2307>

### Sponsor

**Name:** Rep. Udall, Tom [D-NM-3]

**Party:** Democratic • **State:** NM • **Chamber:** Senate

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	May 11, 2005

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of May 11, 2005)

Amends the Internal Revenue Code to allow taxpayers who pay employment taxes to the European Union a foreign tax credit for such payments.

### Actions Timeline

- **May 11, 2005:** Introduced in House
- **May 11, 2005:** Introduced in House
- **May 11, 2005:** Sponsor introductory remarks on measure. (CR E933)
- **May 11, 2005:** Referred to the House Committee on Ways and Means.