

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

LegiList

CONGRESS, MADE CLEAR.

Search Every Federal Bill, Law, and Vote

LegiList is the fastest way to research Congress. Track any bill from introduction to enactment, see how every legislator voted, follow committee activity, and read the full text of every bill — all in one place, always up to date.

legilist.com

Free Course: Learn How Congress Actually Works

LegiList Learn is a free, self-paced course that walks through the entire legislative process — from drafting a bill to a presidential signature. Seven modules, plain language, no politics. Earn a certificate when you finish.

legilist.com/learn

Developer API: Build Apps on Legislative Data

The LegiList API gives developers direct access to bills, votes, legislators, committees, and more. Start free with 1,000 requests per day — no credit card required. Upgrade to Pro when you need to scale.

legilist.com/api

Public data belongs to the public. — legilist.com