

## HR 2911

To amend the Internal Revenue Code of 1986 to modify the active business definition under section 355.

**Congress:** 109 (2005–2007, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jun 15, 2005

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Jun 15, 2005)

**Official Text:** <https://www.congress.gov/bill/109th-congress/house-bill/2911>

### Sponsor

**Name:** Rep. Cantor, Eric [R-VA-7]

**Party:** Republican • **State:** VA • **Chamber:** House

### Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Tanner, John S. [D-TN-8]	D · TN		Jun 15, 2005

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jun 15, 2005

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
109 S 1327	Identical bill	<b>Jun 29, 2005:</b> Read twice and referred to the Committee on Finance.

### Summary (as of Jun 15, 2005)

Amends the Internal Revenue Code to treat all members of a corporation's separate affiliated group as one corporation for purposes of determining whether such corporation and its subsidiaries meet the active business test required for corporations seeking nonrecognition of gain from the distribution of property in a reorganization.

### Actions Timeline

- **Jun 15, 2005:** Introduced in House
- **Jun 15, 2005:** Introduced in House
- **Jun 15, 2005:** Referred to the House Committee on Ways and Means.