

S 3523

A bill to amend the Internal Revenue Code of 1986 to provide that the Tax Court may review claims for equitable innocent spouse relief and to suspend the running on the period of limitations while such claims are pending.

Congress: 109 (2005–2007, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jun 15, 2006

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

Latest Action: Referred to the House Committee on Ways and Means. (Nov 13, 2006)

Official Text: <https://www.congress.gov/bill/109th-congress/senate-bill/3523>

Sponsor

Name: Sen. Feinstein, Dianne [D-CA]

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

Cosponsors (4 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Kyl, Jon [R-AZ]	R · AZ		Jun 15, 2006
Sen. Bingaman, Jeff [D-NM]	D · NM		Jul 27, 2006
Sen. Snowe, Olympia J. [R-ME]	R · ME		Sep 21, 2006
Sen. Cornyn, John [R-TX]	R · TX		Sep 28, 2006

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Discharged From	Sep 30, 2006
Ways and Means Committee	House	Referred To	Nov 13, 2006

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
109 HR 6111	Identical bill	Dec 20, 2006: Became Public Law No: 109-432.

Summary (as of Sep 30, 2006)

(This measure has not been amended since it was introduced. The summary of that version is repeated here.)

Amends the Internal Revenue Code to grant jurisdiction to the U.S. Tax Court to review taxpayer petitions for equitable relief from joint and several tax liability (i.e., innocent spouse relief).

Actions Timeline

- **Nov 13, 2006:** Referred to the House Committee on Ways and Means.
- **Nov 9, 2006:** Received in the House.
- **Nov 9, 2006:** Held at the desk.
- **Oct 2, 2006:** Message on Senate action sent to the House.
- **Sep 30, 2006:** Senate Committee on Finance discharged by Unanimous Consent.(consideration: CR 9/29/2006 S10795)
- **Sep 30, 2006:** Senate Committee on Finance discharged by Unanimous Consent. (consideration: CR 9/29/2006 S10795)
- **Sep 30, 2006:** Passed/agreed to in Senate: Passed Senate without amendment by Unanimous Consent.(text: CR 9/29/2006 S10795)
- **Sep 30, 2006:** Passed Senate without amendment by Unanimous Consent. (text: CR 9/29/2006 S10795)
- **Jun 15, 2006:** Introduced in Senate
- **Jun 15, 2006:** Sponsor introductory remarks on measure. (CR S5962-5963)
- **Jun 15, 2006:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S5963)