

Bill Fact Sheet - December 5, 2025 https://legilist.com Bill page: https://legilist.com/bill/109/hr/365

# HR 365

Accumulated Earnings Tax Modification Act of 2005

Congress: 109 (2005–2007, Ended)

Chamber: House Policy Area: Taxation Introduced: Jan 25, 2005

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

Latest Action: Referred to the House Committee on Ways and Means. (Jan 25, 2005)

Official Text: https://www.congress.gov/bill/109th-congress/house-bill/365

## **Sponsor**

Name: Rep. Wilson, Joe [R-SC-2]

Party: Republican • State: SC • Chamber: House

### **Cosponsors** (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. English, Phil [R-PA-3]	$R \cdot PA$		Nov 2, 2005

## **Committee Activity**

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jan 25, 2005

## **Subjects & Policy Tags**

#### **Policy Area:**

Taxation

## **Related Bills**

No related bills are listed.

**Summary** (as of Jan 25, 2005)

Accumulated Earnings Tax Modification Act of 2005 - Amends the Internal Revenue Code to exclude working capital from inclusion in the calculation of accumulated earnings tax.

## **Actions Timeline**

- Jan 25, 2005: Introduced in House
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- Jan 25, 2005: Referred to the House Committee on Ways and Means.