

## HR 5463

To amend the Internal Revenue Code of 1986 to repeal the increase in the age of minor children whose unearned income is taxed as if parent's income.

**Congress:** 109 (2005–2007, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** May 23, 2006

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

**Latest Action:** Referred to the House Committee on Ways and Means. (May 23, 2006)

**Official Text:** <https://www.congress.gov/bill/109th-congress/house-bill/5463>

### Sponsor

**Name:** Rep. Musgrave, Marilyn N. [R-CO-4]

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

### Cosponsors (12 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Bonilla, Henry [R-TX-23]	R · TX		May 24, 2006
Rep. Burton, Dan [R-IN-5]	R · IN		May 24, 2006
Rep. Carter, John R. [R-TX-31]	R · TX		May 24, 2006
Rep. Feeney, Tom [R-FL-24]	R · FL		May 24, 2006
Rep. Foxx, Virginia [R-NC-5]	R · NC		May 24, 2006
Rep. Garrett, Scott [R-NJ-5]	R · NJ		May 24, 2006
Rep. Hostettler, John N. [R-IN-8]	R · IN		May 24, 2006
Rep. Tancredo, Thomas G. [R-CO-6]	R · CO		May 24, 2006
Rep. McHugh, John M. [R-NY-23]	R · NY		May 25, 2006
Rep. Culberson, John Abney [R-TX-7]	R · TX		Jun 6, 2006
Rep. Miller, Jeff [R-FL-1]	R · FL		Jun 9, 2006
Rep. Shays, Christopher [R-CT-4]	R · CT		Sep 14, 2006

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	May 23, 2006

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

Bill	Relationship	Last Action
109 HR 5473	Related bill	<b>May 24, 2006:</b> Referred to the House Committee on Ways and Means.

## Summary (as of May 23, 2006)

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Amends the Internal Revenue Code to return to 14 the age until which the passive income of children is taxed at their parents' marginal income tax rates (the age limit had been increased to 18 by the Tax Increase Prevention and Reconciliation Act of 2005).

## Actions Timeline

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- **May 23, 2006:** Introduced in House
- **May 23, 2006:** Referred to the House Committee on Ways and Means.

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