

S 750

A bill to amend the Internal Revenue Code of 1986 to allow look-through treatment of payments between related foreign corporations.

Congress: 109 (2005–2007, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Apr 11, 2005

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Apr 11, 2005)

Official Text: <https://www.congress.gov/bill/109th-congress/senate-bill/750>

Sponsor

Name: Sen. Kyl, Jon [R-AZ]

Party: Republican • **State:** AZ • **Chamber:** Senate

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Bunning, Jim [R-KY]	R - KY		Jun 7, 2005

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Apr 11, 2005

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
109 HR 1762	Identical bill	Apr 21, 2005: Referred to the House Committee on Ways and Means.

Summary (as of Apr 11, 2005)

Amends the Internal Revenue Code to exempt dividends, interest, rents, and royalties received or accrued from certain controlled foreign corporations by a related entity from treatment as foreign personal holding company income (thus permitting tax deferral of such income).

Actions Timeline

- **Apr 11, 2005:** Introduced in Senate
- **Apr 11, 2005:** Sponsor introductory remarks on measure. (CR S3424)
- **Apr 11, 2005:** Read twice and referred to the Committee on Finance.

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