

Bill Fact Sheet – December 5, 2025 https://legilist.com

Bill page: https://legilist.com/bill/110/s/2369

S 2369

A bill to amend title 35, United States Code, to provide that certain tax planning inventions are not patentable, and for other purposes.

Congress: 110 (2007–2009, Ended)

Chamber: Senate
Policy Area: Commerce
Introduced: Nov 15, 2007

Current Status: Read twice and referred to the Committee on the Judiciary. (text of measure as introduced: CR S14492 Latest Action: Read twice and referred to the Committee on the Judiciary. (text of measure as introduced: CR S14492)

(Nov 15, 2007)

Official Text: https://www.congress.gov/bill/110th-congress/senate-bill/2369

Sponsor

Name: Sen. Baucus, Max [D-MT]

Party: Democratic • State: MT • Chamber: Senate

Cosponsors (29 total)

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Cosponsor	Party / State Role	Date Joined
Sen. Bingaman, Jeff [D-NM]	D · NM	Nov 15, 2007
Sen. Grassley, Chuck [R-IA]	$R \cdot IA$	Nov 15, 2007
Sen. Levin, Carl [D-MI]	D · MI	Nov 15, 2007
Sen. Obama, Barack [D-IL]	D·IL	Nov 15, 2007
Sen. Wyden, Ron [D-OR]	D · OR	Nov 15, 2007
Sen. Coleman, Norm [R-MN]	$R \cdot MN$	Dec 3, 2007
Sen. Cornyn, John [R-TX]	$R \cdot TX$	Feb 14, 2008
Sen. Brown, Sherrod [D-OH]	D · OH	Feb 27, 2008
Sen. Hutchison, Kay Bailey [R-TX]	$R \cdot TX$	Mar 5, 2008
Sen. Dole, Elizabeth [R-NC]	$R \cdot NC$	Mar 10, 2008
Sen. Enzi, Michael B. [R-WY]	$R \cdot WY$	Mar 31, 2008
Sen. Smith, Gordon H. [R-OR]	$R \cdot OR$	Apr 4, 2008
Sen. Stabenow, Debbie [D-MI]	D · MI	Apr 14, 2008
Sen. Casey, Robert P., Jr. [D-PA]	D · PA	Apr 16, 2008
Sen. Murkowski, Lisa [R-AK]	$R \cdot AK$	Apr 24, 2008
Sen. Byrd, Robert C. [D-WV]	$D \cdot WV$	Apr 28, 2008
Sen. Lautenberg, Frank R. [D-NJ]	D · NJ	Apr 29, 2008
Sen. Menendez, Robert [D-NJ]	D · NJ	Apr 29, 2008
Sen. Nelson, Ben [D-NE]	D · NE	May 6, 2008
Sen. Conrad, Kent [D-ND]	$D \cdot ND$	May 12, 2008
Sen. Salazar, Ken [D-CO]	D · CO	May 19, 2008
Sen. Barrasso, John [R-WY]	$R \cdot WY$	May 21, 2008
Sen. Craig, Larry E. [R-ID]	$R \cdot ID$	Jun 12, 2008
Sen. Bayh, Evan [D-IN]	D · IN	Jun 20, 2008
Sen. Voinovich, George V. [R-OH]	$R \cdot OH$	Jun 23, 2008
Sen. Dorgan, Byron L. [D-ND]	$D \cdot ND$	Jul 11, 2008
Sen. Lincoln, Blanche L. [D-AR]	D · AR	Jul 24, 2008
Sen. Allard, Wayne [R-CO]	R · CO	Jul 30, 2008
Sen. Vitter, David [R-LA]	$R \cdot LA$	Jul 30, 2008

Committee Activity

Committee	Chamber	Activity	Date
Judiciary Committee	Senate	Referred To	Nov 15, 2007

Subjects & Policy Tags

Policy Area:

Commerce

Related Bills

No related bills are listed.

Summary (as of Nov 15, 2007)

Provides that tax planning inventions are not patentable. Defines a "tax planning invention" as a plan, strategy, technique, scheme, process, or system to reduce, minimize, avoid, or defer tax liability or to facilitate compliance with tax laws, excluding tax preparation software and other tools or systems used solely to prepare tax or information returns.

Actions Timeline

- Nov 15, 2007: Introduced in Senate
- Nov 15, 2007: Sponsor introductory remarks on measure. (CR S14491-14492, S14492-14493)
- Nov 15, 2007: Read twice and referred to the Committee on the Judiciary. (text of measure as introduced: CR S14492)