

Bill Fact Sheet – December 5, 2025 https://legilist.com Bill page: https://legilist.com/bill/110/s/2436

S 2436

A bill to amend the Internal Revenue Code of 1986 to clarify the term of the Commissioner of Internal

Revenue.

Congress: 110 (2007–2009, Ended)

Chamber: Senate
Policy Area: Taxation
Introduced: Dec 10, 2007

Current Status: Became Public Law No: 110-176.

Latest Action: Became Public Law No: 110-176. (Jan 4, 2008)

Law: 110-176 (Enacted Jan 4, 2008)

Official Text: https://www.congress.gov/bill/110th-congress/senate-bill/2436

Sponsor

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

Party: Democratic • State: MT • Chamber: Senate

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Grassley, Chuck [R-IA]	$R \cdot IA$		Dec 10, 2007

Committee Activity

No committee referrals or activity are recorded for this bill.

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Jan 4, 2008)

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

Amends Internal Revenue Code provisions relating to the term of the Commissioner of Internal Revenue to: (1) provide that the five-year terms for Commissioners began with the term that commenced on November 13, 1997; (2) require subsequent terms to begin on the day after the previous term expires; and (3) permit individuals appointed to complete the unexpired term of a Commissioner to be reappointed to subsequent five-year terms. Makes such amendments effective as of the enactment of the Internal Revenue Service Restructuring Reform Act of 1998 (i.e., July 22, 1998).

Actions Timeline

- Jan 4, 2008: Signed by President.
- Jan 4, 2008: Became Public Law No: 110-176.
- Dec 27, 2007: Presented to President.
- Dec 19, 2007: Passed/agreed to in Senate: Passed Senate without amendment by Unanimous Consent.(consideration: CR 12/18/2007 S15940; text as passed Senate: CR 12/18/2007 S15940)
- Dec 19, 2007: Passed Senate without amendment by Unanimous Consent. (consideration: CR 12/18/2007 S15940; text as passed Senate: CR 12/18/2007 S15940)
- Dec 19, 2007: Received in the House.
- Dec 19, 2007: Held at the desk.
- Dec 19, 2007: Message on Senate action sent to the House.
- Dec 19, 2007: Considered by unanimous consent. (consideration: CR H16917)
- Dec 19, 2007: Mrs. McCarthy (NY) asked unanimous consent to take from the Speaker's table and consider.
- Dec 19, 2007: Passed/agreed to in House: On passage Passed without objection.(text: CR H16917)
- Dec 19, 2007: On passage Passed without objection. (text: CR H16917)
- Dec 19, 2007: Motion to reconsider laid on the table Agreed to without objection.
- Dec 19, 2007: Cleared for White House.
- Dec 11, 2007: Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 528.
- Dec 10, 2007: Introduced in Senate
- Dec 10, 2007: Introduced in the Senate. Read the first time. Placed on Senate Legislative Calendar under Read the First Time.