

## HR 2937

To amend the Internal Revenue Code of 1986 to provide that management and administrative activities will not be taken into account in determining if an entity has sufficient business activities in a foreign country to avoid treatment as an expatriated entity.

**Congress:** 110 (2007–2009, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jun 28, 2007

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Jun 28, 2007)

**Official Text:** <https://www.congress.gov/bill/110th-congress/house-bill/2937>

### Sponsor

**Name:** Rep. Neal, Richard E. [D-MA-2]

**Party:** Democratic • **State:** MA • **Chamber:** House

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jun 28, 2007

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of Jun 28, 2007)

Amends Internal Revenue Code provisions defining expatriated business entities to exclude any management or administrative activities conducted by such entities in a foreign country in determining expatriate status for income tax purposes.

### Actions Timeline

- Jun 28, 2007:** Introduced in House
- Jun 28, 2007:** Sponsor introductory remarks on measure. (CR E1455-1456)
- Jun 28, 2007:** Referred to the House Committee on Ways and Means.