

HR 3056

Tax Collection Responsibility Act of 2007

Congress: 110 (2007–2009, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jul 17, 2007

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

Latest Action: Received in the Senate and Read twice and referred to the Committee on Finance. (Oct 15, 2007)

Official Text: <https://www.congress.gov/bill/110th-congress/house-bill/3056>

Sponsor

Name: Rep. Rangel, Charles B. [D-NY-15]

Party: Democratic • State: NY • Chamber: House

Cosponsors (9 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Blumenauer, Earl [D-OR-3]	D · OR		Jul 17, 2007
Rep. Crowley, Joseph [D-NY-7]	D · NY		Jul 17, 2007
Rep. Larson, John B. [D-CT-1]	D · CT		Jul 17, 2007
Rep. Levin, Sander M. [D-MI-12]	D · MI		Jul 17, 2007
Rep. Lewis, John [D-GA-5]	D · GA		Jul 17, 2007
Rep. McDermott, Jim [D-WA-7]	D · WA		Jul 17, 2007
Rep. Meek, Kendrick B. [D-FL-17]	D · FL		Jul 17, 2007
Rep. Pomeroy, Earl [D-ND-At Large]	D · ND		Jul 17, 2007
Rep. Van Hollen, Chris [D-MD-8]	D · MD		Jul 17, 2007

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Oct 15, 2007
Ways and Means Committee	House	Reported By	Jul 31, 2007

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
110 HRES 719	Procedurally related	Oct 10, 2007: Motion to reconsider laid on the table Agreed to without objection.

Tax Collection Responsibility Act of 2007 - (Sec. 2) Repeals the authority of the Internal Revenue Service (IRS) to enter into private debt collection contracts. Exempts contracts entered into before July 18, 2007, if such contracts are not renewed or extended after such date. Nullifies any contract entered into, extended, or renewed on or after July 18, 2007.

(Sec. 3) Delays until 2012 the requirement for federal, state, and local agencies to withhold 3% of payments for goods and services provided to such agencies.

Requires the Secretary of the Treasury to report to the House Committee on Ways and Means and the Senate Committee on Finance on issues relating to the administration of the withholding requirement.

(Sec. 4) Treats income tax returns filed with the U.S. Virgin Islands by an individual claiming to be a bona fide resident of the Virgin Islands during the entire taxable year as filed with the United States for tax administration purposes.

(Sec. 5) Sets forth additional rules for the tax treatment of high-income individuals who relinquish U.S. citizenship or residency to avoid U.S. taxation (expatriates). Treats all property of expatriates as sold for its fair market value on the day before the expatriation date and includes gain (over \$600,000) or loss from such sale in the gross income of such expatriates. Allows expatriates to elect to defer payment of any tax resulting from expatriation if adequate security for payment of such tax is given.

Requires 30% withholding of tax for certain items of deferred compensation payable to expatriates.

Imposes a separate tax on gifts and bequests from expatriates exceeding \$10,000, payable by the recipient of such gift or bequest.

(Sec. 6) Repeals provisions providing for a 36-month suspension of interest and penalties on tax underpayments for taxpayers who had not been notified of a tax deficiency by the IRS.

(Sec. 7) Increases penalties for failing to file correct information returns, failing to furnish correct payee statements, and failing to comply with other information reporting requirements.

(Sec. 8) Increases to 115.25% the rate for estimated tax payments for certain large corporations in the third quarter of 2012.

## Actions Timeline

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- **Oct 15, 2007:** Received in the Senate and Read twice and referred to the Committee on Finance.
- **Oct 10, 2007:** Rule H. Res. 719 passed House.
- **Oct 10, 2007:** Considered under the provisions of rule H. Res. 719. (consideration: CR H11400-11410, H11446-11464; text: CR H11400)
- **Oct 10, 2007:** Rule provides for consideration of H.R. 3056 with 1 hour of general debate. Previous question shall be considered as ordered without intervening motions except motion to recommit with or without instructions. Measure will be considered read. Bill is closed to amendments. All points of order against consideration of the bill are waived except those arising under clause 9 or 10 or rule XXI. The amendment in the nature of a substitute recommended by the Committee on Ways and Means now printed in the bill, modified by the amendment printed in the report of the Committee on Rules accompanying this resolution, shall be considered as adopted
- **Oct 10, 2007:** DEBATE - The House proceeded with one hour of debate on H.R. 3056.
- **Oct 10, 2007:** The previous question was ordered pursuant to the rule. (consideration: CR H11462)
- **Oct 10, 2007:** Mr. Hulshof moved to recommit with instructions to Ways and Means. (consideration: CR H11462-11464)
- **Oct 10, 2007:** DEBATE - The House proceeded with 10 minutes of debate on the Hulshof motion to recommit with instructions. The instructions contained in the motion seek to require the bill to be reported back to the House with an amendment adding a new section making the estate tax repeal permanent.
- **Oct 10, 2007:** The previous question on the motion to recommit with instructions was ordered without objection. (consideration: CR H11463)
- **Oct 10, 2007:** On motion to recommit with instructions Failed by the Yeas and Nays: 196 - 212 (Roll no. 959).
- **Oct 10, 2007:** Passed/agreed to in House: On passage Passed by recorded vote: 232 - 173 (Roll no. 960).(text: CR H11449-11452)
- **Oct 10, 2007:** Motion to reconsider laid on the table Agreed to without objection.
- **Oct 10, 2007:** On passage Passed by recorded vote: 232 - 173 (Roll no. 960). (text: CR H11449-11452)
- **Oct 9, 2007:** Rules Committee Resolution H. Res. 719 Reported to House. Rule provides for consideration of H.R. 3056 with 1 hour of general debate. Previous question shall be considered as ordered without intervening motions except motion to recommit with or without instructions. Measure will be considered read. Bill is closed to amendments. All points of order against consideration of the bill are waived except those arising under clause 9 or 10 or rule XXI. The amendment in the nature of a substitute recommended by the Committee on Ways and Means now printed in the bill, modified by the amendment printed in the report of the Committee on Rules accompanying this resolution, shall be considered as adopted
- **Jul 31, 2007:** Reported (Amended) by the Committee on Ways and Means. H. Rept. 110-281.
- **Jul 31, 2007:** Placed on the Union Calendar, Calendar No. 182.
- **Jul 18, 2007:** Committee Consideration and Mark-up Session Held.
- **Jul 18, 2007:** Ordered to be Reported (Amended) by the Yeas and Nays: 23 - 18.
- **Jul 17, 2007:** Introduced in House
- **Jul 17, 2007:** Referred to the House Committee on Ways and Means.