

## HR 3735

To amend the Internal Revenue Code of 1986 to extend the look-through treatment of payments between related controlled foreign corporations.

**Congress:** 110 (2007–2009, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Oct 2, 2007

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Oct 2, 2007)

**Official Text:** <https://www.congress.gov/bill/110th-congress/house-bill/3735>

### Sponsor

**Name:** Rep. Tanner, John S. [D-TN-8]

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

### Cosponsors (5 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Davis, Artur [D-AL-7]	D · AL		Oct 2, 2007
Rep. Jones, Stephanie Tubbs [D-OH-11]	D · OH		Oct 2, 2007
Rep. Larson, John B. [D-CT-1]	D · CT		Oct 2, 2007
Rep. Crowley, Joseph [D-NY-7]	D · NY		Dec 19, 2007
Rep. Ramstad, Jim [R-MN-3]	R · MN		Jan 29, 2008

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Oct 2, 2007

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
110 S 1273	Related bill	<b>May 2, 2007:</b> Read twice and referred to the Committee on Finance.

### Summary (as of Oct 2, 2007)

Amends the Internal Revenue Code to extend through 2013 the tax rule exempting dividends, interest, rents, and royalties received or accrued from certain controlled foreign corporations by a related entity from treatment as foreign holding company income (thus permitting tax deferral of such income).

## Actions Timeline

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- **Oct 2, 2007:** Introduced in House
- **Oct 2, 2007:** Referred to the House Committee on Ways and Means.