

## S 914

Economic Development Act of 2007

**Congress:** 110 (2007–2009, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Mar 19, 2007

**Current Status:** Read twice and referred to the Committee on Finance.

**Latest Action:** Read twice and referred to the Committee on Finance. (Mar 19, 2007)

**Official Text:** <https://www.congress.gov/bill/110th-congress/senate-bill/914>

### Sponsor

**Name:** Sen. Voinovich, George V. [R-OH]

**Party:** Republican • **State:** OH • **Chamber:** Senate

### Cosponsors (7 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Alexander, Lamar [R-TN]	R · TN		Mar 19, 2007
Sen. Bond, Christopher S. [R-MO]	R · MO		Mar 19, 2007
Sen. Burr, Richard [R-NC]	R · NC		Mar 19, 2007
Sen. McConnell, Mitch [R-KY]	R · KY		Mar 19, 2007
Sen. Smith, Gordon H. [R-OR]	R · OR		Mar 19, 2007
Sen. Lott, Trent [R-MS]	R · MS		Mar 21, 2007
Sen. Bunning, Jim [R-KY]	R · KY		Mar 26, 2007

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Mar 19, 2007

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

*No related bills are listed.*

## Summary (as of Mar 19, 2007)

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Economic Development Act of 2007 - Authorizes any state to provide to any person for economic development purposes tax incentives that otherwise would be the cause or source of discrimination against interstate commerce under the Commerce Clause of the Constitution. Disqualifies any incentive that: (1) is dependent upon the state or country of incorporation, commercial domicile, or residence of an individual; (2) requires the recipient to acquire, lease, license, use, or provide services to property created in the state; (3) is reduced or eliminated as a result of an increase in out-of-state activity by the recipient or other person or as a result of such other person not having a taxable presence in the state; (4) results in loss of a compensating tax system, because the tax on interstate commerce exceeds the tax on intrastate commerce; (5) requires that other taxing jurisdictions offer reciprocal tax benefits; or (6) requires that a tax incentive earned with respect to one tax can only be used to reduce a tax burden for, or provide a tax benefit against, any other tax that is not imposed on apportioned interstate activities.

## Actions Timeline

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- **Mar 19, 2007:** Introduced in Senate
- **Mar 19, 2007:** Read twice and referred to the Committee on Finance.

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