

S 1728

Service Members Home Ownership Tax Act of 2009

Congress: 111 (2009–2011, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Sep 30, 2009

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

Latest Action: Read twice and referred to the Committee on Finance. (Sep 30, 2009)

Official Text: <https://www.congress.gov/bill/111th-congress/senate-bill/1728>

Sponsor

Name: Sen. McCaskill, Claire [D-MO]

Party: Democratic • **State:** MO • **Chamber:** Senate

Cosponsors (5 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Merkley, Jeff [D-OR]	D · OR		Sep 30, 2009
Sen. Burris, Roland [D-IL]	D · IL		Oct 7, 2009
Sen. Kerry, John F. [D-MA]	D · MA		Oct 7, 2009
Sen. Grassley, Chuck [R-IA]	R · IA		Oct 21, 2009
Sen. Durbin, Richard J. [D-IL]	D · IL		Oct 22, 2009

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Sep 30, 2009

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
111 HR 3590	Related bill	Mar 23, 2010: Became Public Law No: 111-148.
111 HR 3780	Related bill	Oct 8, 2009: Referred to the House Committee on Ways and Means.

Summary (as of Sep 30, 2009)

Service Members Home Ownership Tax Act of 2009 - Amends the Internal Revenue Code to: (1) exempt members of the uniformed services, the Foreign Service, and employees of the intelligence community on official extended duty service from the recapture requirements of the first-time homebuyer tax credit; (2) extend the first-time homebuyer tax credit through November 30, 2010, for individuals serving on official extended duty service outside the United States for at least 90 days in 2009; (3) exclude from gross income payments to military personnel to compensate for declines in housing values due to a base closure or realignment; and (4) increase penalties for failure to file a partnership or S corporation tax return.

Amends the Corporate Estimated Tax Shift Act of 2009 to increase corporate estimated tax payments in the third quarter of 2014 by an additional 0.5%.

Actions Timeline

- **Sep 30, 2009:** Introduced in Senate
- **Sep 30, 2009:** Read twice and referred to the Committee on Finance.

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