

## HR 2098

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

**Congress:** 111 (2009–2011, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Apr 23, 2009

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Apr 23, 2009)

**Official Text:** <https://www.congress.gov/bill/111th-congress/house-bill/2098>

### Sponsor

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

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

### Cosponsors (3 total)

| Cosponsor                               | Party / State | Role | Date Joined  |
|---|---------------|------|--------------|
| Rep. Boustany, Charles W., Jr. [R-LA-7] | R · LA        |      | Apr 23, 2009 |
| Rep. Larson, John B. [D-CT-1]           | D · CT        |      | Apr 23, 2009 |
| Rep. Crowley, Joseph [D-NY-7]           | D · NY        |      | May 14, 2009 |

### Committee Activity

| Committee                | Chamber | Activity    | Date         |
|--------------------------|---------|-------------|--------------|
| Ways and Means Committee | House   | Referred To | Apr 23, 2009 |

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

No related bills are listed.

### Summary (as of Apr 23, 2009)

Amends the Internal Revenue Code to extend through 2014 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

- **Apr 23, 2009:** Introduced in House
- **Apr 23, 2009:** Referred to the House Committee on Ways and Means.