

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.