

## HR 2284

To amend the Internal Revenue Code of 1986 to allow individuals to defer tax on income reinvested in a partnership or S corporation.

**Congress:** 111 (2009–2011, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** May 6, 2009

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

**Latest Action:** Referred to the House Committee on Ways and Means. (May 6, 2009)

**Official Text:** <https://www.congress.gov/bill/111th-congress/house-bill/2284>

### Sponsor

**Name:** Rep. Paulsen, Erik [R-MN-3]

**Party:** Republican • **State:** MN • **Chamber:** House

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	May 6, 2009

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of May 6, 2009)

Amends the Internal Revenue Code to allow individual taxpayers an exclusion from gross income for certain items of partnership and S corporation pass-thru income up to \$250,000 (\$500,000 for married couples filing joint returns).

### Actions Timeline

- **May 6, 2009:** Introduced in House
- **May 6, 2009:** Sponsor introductory remarks on measure. (CR H5273)
- **May 6, 2009:** Referred to the House Committee on Ways and Means.