

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.