

## HR 2735

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

**Congress:** 112 (2011–2013, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Aug 1, 2011

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Aug 1, 2011)

**Official Text:** <https://www.congress.gov/bill/112th-congress/house-bill/2735>

### Sponsor

**Name:** Rep. Boustany, Charles W., Jr. [R-LA-7]

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

### Cosponsors (9 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Kind, Ron [D-WI-3]	D · WI		Aug 1, 2011
Rep. Matheson, Jim [D-UT-2]	D · UT		Oct 18, 2011
Rep. Neal, Richard E. [D-MA-2]	D · MA		Nov 3, 2011
Rep. Reed, Tom [R-NY-29]	R · NY		Nov 4, 2011
Rep. Schock, Aaron [R-IL-18]	R · IL		Nov 4, 2011
Rep. Jenkins, Lynn [R-KS-2]	R · KS		Nov 17, 2011
Rep. Larson, John B. [D-CT-1]	D · CT		Nov 29, 2011
Rep. Crowley, Joseph [D-NY-7]	D · NY		Dec 6, 2011
Rep. Pascrell, Bill, Jr. [D-NJ-8]	D · NJ		Dec 16, 2011

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Aug 1, 2011

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
112 S 2091	Related bill	Feb 9, 2012: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S498-502)

Amends the Internal Revenue Code to make permanent 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**

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- **Aug 1, 2011:** Introduced in House
- **Aug 1, 2011:** Referred to the House Committee on Ways and Means.