

S 3205

Ex-PATRIOT Act

Congress: 112 (2011–2013, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: May 17, 2012

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (May 17, 2012)

Official Text: <https://www.congress.gov/bill/112th-congress/senate-bill/3205>

Sponsor

Name: Sen. Schumer, Charles E. [D-NY]

Party: Democratic • **State:** NY • **Chamber:** Senate

Cosponsors (4 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Blumenthal, Richard [D-CT]	D · CT		May 17, 2012
Sen. Casey, Robert P., Jr. [D-PA]	D · PA		May 17, 2012
Sen. Harkin, Tom [D-IA]	D · IA		May 17, 2012
Sen. Cardin, Benjamin L. [D-MD]	D · MD		May 23, 2012

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	May 17, 2012

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Expatriation Prevention by Abolishing Tax-Related Incentives for Offshore Tenancy or the Ex-PATRIOT Act - Amends the Internal Revenue Code to impose a 30% tax and withholding on capital gains income realized by a nonresident alien individual present in the United States for periods aggregating 183 days or more or an expatriate who has renounced his or her U.S. citizenship for tax avoidance purposes (specified expatriate).

Amends the Immigration and Nationality Act to: (1) render a specified expatriate inadmissible to the United States, and (2) prohibit any waiver of such inadmissibility. Directs the Secretary of the Treasury, in consultation with the Secretaries of State and Homeland Security (DHS), to develop a policy for granting a waiver of inadmissibility to a specified expatriate who satisfies a tax liability related to such expatriate's renunciation of of U.S. citizenship.

Actions Timeline

- **May 17, 2012:** Introduced in Senate
- **May 17, 2012:** Read twice and referred to the Committee on Finance.