

## S 3650

### Ditch and Irrigation Company Tax Reform Act

**Congress:** 112 (2011–2013, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Nov 29, 2012

**Current Status:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S7219-7220)

**Latest Action:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S7219-7220)  
(Nov 29, 2012)

**Official Text:** <https://www.congress.gov/bill/112th-congress/senate-bill/3650>

### Sponsor

**Name:** Sen. Udall, Mark [D-CO]

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

### Cosponsors (4 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Barrasso, John [R-WY]	R · WY		Nov 29, 2012
Sen. Bennet, Michael F. [D-CO]	D · CO		Nov 29, 2012
Sen. Crapo, Mike [R-ID]	R · ID		Nov 29, 2012
Sen. Enzi, Michael B. [R-WY]	R · WY		Dec 3, 2012

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Nov 29, 2012

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
112 HR 6462	Related bill	<b>Sep 20, 2012:</b> Referred to the House Committee on Ways and Means.

### Summary (as of Nov 29, 2012)

Ditch and Irrigation Company Tax Reform Act - Amends the Internal Revenue Code to permit tax-exempt mutual ditch or irrigation companies to earn income from dispositions of certain real property and stock interests without affecting their tax-exempt status. Requires that such income be used to pay the operational and maintenance expenses of such a company.

## Actions Timeline

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- **Nov 29, 2012:** Introduced in Senate
- **Nov 29, 2012:** Sponsor introductory remarks on measure. (CR S7219)
- **Nov 29, 2012:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S7219-7220)