

S 836

Transportation Access for All Americans Act

Congress: 112 (2011–2013, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Apr 14, 2011

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

Latest Action: Read twice and referred to the Committee on Finance. (Apr 14, 2011)

Official Text: <https://www.congress.gov/bill/112th-congress/senate-bill/836>

Sponsor

Name: Sen. Bingaman, Jeff [D-NM]

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

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Grassley, Chuck [R-IA]	R · IA		Apr 14, 2011

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Apr 14, 2011

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
112 HR 4348	Related bill	Jul 6, 2012: Became Public Law No: 112-141.
112 S 1813	Related bill	Apr 24, 2012: See also H.R. 4348.
112 HR 14	Related bill	Mar 21, 2012: Referred to the Committee on Transportation and Infrastructure, and in addition to the Committees on Ways and Means, Natural Resources, Energy and Commerce, Agriculture, Science, Space, and Technology, the Budget, Oversight and Government Reform, Financial Services, Education and the Workforce, and Foreign Affairs, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.
112 S 2132	Related bill	Feb 27, 2012: Placed on Senate Legislative Calendar under General Orders. Calendar No. 327.

Transportation Access for All Americans Act - Amends the Internal Revenue Code to: (1) allow accelerated depreciation of applicable leased highway property, and (2) provide for amortization of intangibles relating to such property. Defines "applicable leased highway property" as property subject to a lease between a taxpayer and a governmental entity under which the taxpayer leases a highway and associated improvements, receives a right-of-way on public lands underlying such highway and improvements, and receives a grant of a franchise or other intangible right to receive payments relating to the operation of such highway. Prohibits private activity bond financing of applicable leased highway property.

Actions Timeline

- **Apr 14, 2011:** Introduced in Senate
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