

SRES 88

A resolution expressing the sense of the Senate that businesses of the United States should retain the option to organize as those businesses choose, including as flow-through entities, and not be forced to reorganize as C corporations.

Congress: 112 (2011–2013, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Mar 3, 2011

Current Status: Referred to the Committee on Finance. (text of measure as introduced: CR S1237)

Latest Action: Referred to the Committee on Finance. (text of measure as introduced: CR S1237) (Mar 3, 2011)

Official Text: <https://www.congress.gov/bill/112th-congress/senate-resolution/88>

Sponsor

Name: Sen. Snowe, Olympia J. [R-ME]

Party: Republican • **State:** ME • **Chamber:** Senate

Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Enzi, Michael B. [R-WY]	R · WY		Sep 10, 2012
Sen. Roberts, Pat [R-KS]	R · KS		Sep 10, 2012
Sen. Thune, John [R-SD]	R · SD		Sep 10, 2012

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Mar 3, 2011

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Mar 3, 2011)

Expresses the sense of the Senate that: (1) the federal government should preserve the organizational options available for businesses to operate as they choose, including as flow-through entities; (2) raising taxes on businesses that create jobs will be detrimental to the U.S. economic recovery; (3) generating increased tax revenue on the backs of U.S. small businesses will impede job creation; and (4) any legislative approach to comprehensive fundamental tax reform should include a debate on the individual rates at which most businesses in the United States should be taxed, rather than narrowly focusing on corporate tax rates or forcing small business owners into corporate status for tax purposes.

Actions Timeline

- **Mar 3, 2011:** Introduced in Senate
- **Mar 3, 2011:** Sponsor introductory remarks on measure. (CR S1237)
- **Mar 3, 2011:** Referred to the Committee on Finance. (text of measure as introduced: CR S1237)

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