

## S 2789

### IDEA Full Funding Act

**Congress:** 113 (2013–2015, Ended)

**Chamber:** Senate

**Policy Area:** Education

**Introduced:** Sep 10, 2014

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Sep 10, 2014)

**Official Text:** <https://www.congress.gov/bill/113th-congress/senate-bill/2789>

### Sponsor

**Name:** Sen. Harkin, Tom [D-IA]

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

### Cosponsors (15 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Bennet, Michael F. [D-CO]	D · CO		Sep 10, 2014
Sen. Blumenthal, Richard [D-CT]	D · CT		Sep 10, 2014
Sen. Casey, Robert P., Jr. [D-PA]	D · PA		Sep 10, 2014
Sen. Durbin, Richard J. [D-IL]	D · IL		Sep 10, 2014
Sen. Hagan, Kay R. [D-NC]	D · NC		Sep 10, 2014
Sen. Johnson, Tim [D-SD]	D · SD		Sep 10, 2014
Sen. Leahy, Patrick J. [D-VT]	D · VT		Sep 10, 2014
Sen. Murray, Patty [D-WA]	D · WA		Sep 10, 2014
Sen. Reed, Jack [D-RI]	D · RI		Sep 10, 2014
Sen. Shaheen, Jeanne [D-NH]	D · NH		Sep 10, 2014
Sen. Warren, Elizabeth [D-MA]	D · MA		Sep 10, 2014
Sen. Whitehouse, Sheldon [D-RI]	D · RI		Sep 10, 2014
Sen. Mikulski, Barbara A. [D-MD]	D · MD		Sep 11, 2014
Sen. Franken, Al [D-MN]	D · MN		Sep 18, 2014
Sen. Baldwin, Tammy [D-WI]	D · WI		Dec 4, 2014

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Sep 10, 2014

### Subjects & Policy Tags

**Policy Area:**

Education

## Related Bills

Bill	Relationship	Last Action
113 S 2432	Related bill	<b>Sep 18, 2014:</b> Motion to proceed to consideration of measure made in Senate. (consideration: CR S5725-5726)
113 HR 4136	Related bill	<b>Jun 13, 2014:</b> Referred to the Subcommittee on Early Childhood, Elementary, and Secondary Education.
113 HR 4582	Related bill	<b>Jun 13, 2014:</b> Referred to the Subcommittee on Higher Education and Workforce Training.
113 S 2292	Related bill	<b>Jun 4, 2014:</b> Committee on Banking, Housing, and Urban Affairs Subcommittee on Financial Institutions and Consumer Protection. Hearings held. With printed Hearing: S.Hrg. 113-445.
113 HR 699	Related bill	<b>Mar 1, 2013:</b> Referred to the Subcommittee on General Farm Commodities and Risk Management.
113 S 388	Related bill	<b>Feb 28, 2013:</b> Motion by Senator Reid to reconsider the vote by which cloture was not invoked on the motion to proceed to the measure (Record Vote No. 27) entered in Senate.
113 HR 766	Related bill	<b>Feb 15, 2013:</b> Referred to the House Committee on Ways and Means.
113 S 321	Related bill	<b>Feb 13, 2013:</b> Read twice and referred to the Committee on Finance.
113 S 277	Related bill	<b>Feb 11, 2013:</b> Read twice and referred to the Committee on Finance.
113 S 278	Related bill	<b>Feb 11, 2013:</b> Read twice and referred to the Committee on Finance.
113 S 108	Related bill	<b>Jan 23, 2013:</b> Read twice and referred to the Committee on Health, Education, Labor, and Pensions.

## Summary (as of Sep 10, 2014)

IDEA Full Funding Act - Amends the Individuals with Disabilities Education Act (IDEA) to reauthorize and make appropriations through FY2024 for the grant program to assist states and outlying areas to provide special education and related services to children with disabilities.

Amends the Internal Revenue Code to require an individual taxpayer whose adjusted gross income exceeds \$1 million to pay a minimum tax rate of 30% of the excess of the taxpayer's adjusted gross income over the taxpayer's modified charitable contribution deduction for the taxable year (tentative fair share tax). Establishes the amount of such tax as the excess (if any) of the tentative fair share tax over the excess of: (1) the sum of the taxpayer's regular tax liability, the alternative minimum tax (AMT) amount, and the payroll tax for the taxable year; over (2) certain tax credits. Provides for a phase-in of such tax. Requires an inflation adjustment to the \$1 million income threshold for taxable years beginning after 2016.

## Actions Timeline

- **Sep 10, 2014:** Introduced in Senate
- **Sep 10, 2014:** Sponsor introductory remarks on measure. (CR S5509-5510)
- **Sep 10, 2014:** Read twice and referred to the Committee on Finance.