

## HR 4679

Stop Corporate Inversions Act of 2014

**Congress:** 113 (2013–2015, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** May 20, 2014

**Current Status:** Referred to the House Committee on Ways and Means.

**Latest Action:** Referred to the House Committee on Ways and Means. (May 20, 2014)

**Official Text:** <https://www.congress.gov/bill/113th-congress/house-bill/4679>

### Sponsor

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**Name:** Rep. Levin, Sander M. [D-MI-9]

**Party:** Democratic • **State:** MI • **Chamber:** House

## Cosponsors (36 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Davis, Danny K. [D-IL-7]	D · IL		May 20, 2014
Rep. DeLauro, Rosa L. [D-CT-3]	D · CT		May 20, 2014
Rep. Doggett, Lloyd [D-TX-35]	D · TX		May 20, 2014
Rep. Larson, John B. [D-CT-1]	D · CT		May 20, 2014
Rep. McDermott, Jim [D-WA-7]	D · WA		May 20, 2014
Rep. Neal, Richard E. [D-MA-1]	D · MA		May 20, 2014
Rep. Rangel, Charles B. [D-NY-13]	D · NY		May 20, 2014
Rep. Schakowsky, Janice D. [D-IL-9]	D · IL		May 20, 2014
Rep. Van Hollen, Chris [D-MD-8]	D · MD		May 20, 2014
Rep. Slaughter, Louise McIntosh [D-NY-25]	D · NY		Jun 11, 2014
Rep. Miller, George [D-CA-11]	D · CA		Jun 30, 2014
Rep. Schwartz, Allyson Y. [D-PA-13]	D · PA		Jun 30, 2014
Rep. Blumenauer, Earl [D-OR-3]	D · OR		Jul 22, 2014
Rep. Ellison, Keith [D-MN-5]	D · MN		Jul 22, 2014
Rep. Langevin, James R. [D-RI-2]	D · RI		Jul 22, 2014
Rep. Lewis, John [D-GA-5]	D · GA		Jul 22, 2014
Rep. Cartwright, Matt [D-PA-17]	D · PA		Sep 9, 2014
Rep. Deutch, Theodore E. [D-FL-21]	D · FL		Sep 9, 2014
Rep. Holt, Rush [D-NJ-12]	D · NJ		Sep 9, 2014
Rep. Meng, Grace [D-NY-6]	D · NY		Sep 9, 2014
Rep. Sarbanes, John P. [D-MD-3]	D · MD		Sep 9, 2014
Rep. Shea-Porter, Carol [D-NH-1]	D · NH		Sep 9, 2014
Rep. Waxman, Henry A. [D-CA-33]	D · CA		Sep 9, 2014
Rep. Welch, Peter [D-VT-At Large]	D · VT		Sep 9, 2014
Rep. Bishop, Timothy H. [D-NY-1]	D · NY		Sep 10, 2014
Rep. McGovern, James P. [D-MA-2]	D · MA		Sep 16, 2014
Rep. Thompson, Mike [D-CA-5]	D · CA		Sep 16, 2014
Rep. Tsongas, Niki [D-MA-3]	D · MA		Sep 16, 2014
Rep. Lowey, Nita M. [D-NY-17]	D · NY		Sep 18, 2014
Rep. Roybal-Allard, Lucille [D-CA-40]	D · CA		Sep 18, 2014
Rep. Capps, Lois [D-CA-24]	D · CA		Nov 12, 2014
Rep. Gutierrez, Luis V. [D-IL-4]	D · IL		Nov 12, 2014
Rep. Kildee, Daniel T. [D-MI-5]	D · MI		Nov 12, 2014
Rep. Schiff, Adam B. [D-CA-28]	D · CA		Nov 12, 2014
Rep. Speier, Jackie [D-CA-14]	D · CA		Nov 12, 2014
Del. Norton, Eleanor Holmes [D-DC-At Large]	D · DC		Nov 20, 2014

## Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	May 20, 2014

## Subjects & Policy Tags

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### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
113 HR 5338	Related bill	<b>Jul 31, 2014:</b> Referred to the Committee on Ways and Means, and in addition to the Committees on Oversight and Government Reform, 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.
113 HR 4985	Related bill	<b>Jun 26, 2014:</b> Referred to the House Committee on Ways and Means.
113 S 2489	Related bill	<b>Jun 18, 2014:</b> Read twice and referred to the Committee on Finance.
113 S 2360	Related bill	<b>May 20, 2014:</b> Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S3188-31889)

### Summary (as of May 20, 2014)

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Stop Corporate Inversions Act of 2014 - Amends the Internal Revenue Code to revise rules for the taxation of inverted corporations (i.e., U.S. corporations that acquire foreign companies to reincorporate in a foreign jurisdiction with income tax rates lower than the United States) to provide that a foreign corporation that acquires the properties of a U.S. corporation or partnership after May 8, 2014, shall be treated as an inverted corporation and thus subject to U.S. taxation if, after such acquisition: (1) it holds more than 50% of the stock of the new entity (expanded affiliated group), or (2) the management or control of the new entity occurs primarily within the United States and the new entity has significant domestic business activities.

### Actions Timeline

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- **May 20, 2014:** Introduced in House
- **May 20, 2014:** Referred to the House Committee on Ways and Means.