

HR 4985

Stop Corporate Expatriation and Invest in America's Infrastructure Act of 2014

Congress: 113 (2013–2015, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jun 26, 2014

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

Latest Action: Referred to the House Committee on Ways and Means. (Jun 26, 2014)

Official Text: <https://www.congress.gov/bill/113th-congress/house-bill/4985>

Sponsor

Name: Rep. Van Hollen, Chris [D-MD-8]

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

Cosponsors (61 total)

Cosponsor	Party / State	Role	Date Joined
Del. Norton, Eleanor Holmes [D-DC-At Large]	D · DC		Jun 26, 2014
Rep. Becerra, Xavier [D-CA-34]	D · CA		Jun 26, 2014
Rep. Blumenauer, Earl [D-OR-3]	D · OR		Jun 26, 2014
Rep. Cárdenas, Tony [D-CA-29]	D · CA		Jun 26, 2014
Rep. Cartwright, Matt [D-PA-17]	D · PA		Jun 26, 2014
Rep. Clark, Katherine M. [D-MA-5]	D · MA		Jun 26, 2014
Rep. Connolly, Gerald E. [D-VA-11]	D · VA		Jun 26, 2014
Rep. Courtney, Joe [D-CT-2]	D · CT		Jun 26, 2014
Rep. Davis, Danny K. [D-IL-7]	D · IL		Jun 26, 2014
Rep. DeFazio, Peter A. [D-OR-4]	D · OR		Jun 26, 2014
Rep. DeLauro, Rosa L. [D-CT-3]	D · CT		Jun 26, 2014
Rep. Doggett, Lloyd [D-TX-35]	D · TX		Jun 26, 2014
Rep. Duckworth, Tammy [D-IL-8]	D · IL		Jun 26, 2014
Rep. Edwards, Donna F. [D-MD-4]	D · MD		Jun 26, 2014
Rep. Esty, Elizabeth H. [D-CT-5]	D · CT		Jun 26, 2014
Rep. Garamendi, John [D-CA-3]	D · CA		Jun 26, 2014
Rep. Heck, Denny [D-WA-10]	D · WA		Jun 26, 2014
Rep. Horsford, Steven [D-NV-4]	D · NV		Jun 26, 2014
Rep. Huffman, Jared [D-CA-2]	D · CA		Jun 26, 2014
Rep. Langevin, James R. [D-RI-2]	D · RI		Jun 26, 2014
Rep. Levin, Sander M. [D-MI-9]	D · MI		Jun 26, 2014
Rep. Lowenthal, Alan S. [D-CA-47]	D · CA		Jun 26, 2014
Rep. Maloney, Carolyn B. [D-NY-12]	D · NY		Jun 26, 2014
Rep. Matsui, Doris O. [D-CA-6]	D · CA		Jun 26, 2014
Rep. McDermott, Jim [D-WA-7]	D · WA		Jun 26, 2014
Rep. Michaud, Michael H. [D-ME-2]	D · ME		Jun 26, 2014
Rep. Miller, George [D-CA-11]	D · CA		Jun 26, 2014
Rep. Negrete McLeod, Gloria [D-CA-35]	D · CA		Jun 26, 2014
Rep. Nolan, Richard M. [D-MN-8]	D · MN		Jun 26, 2014
Rep. Pocan, Mark [D-WI-2]	D · WI		Jun 26, 2014
Rep. Rangel, Charles B. [D-NY-13]	D · NY		Jun 26, 2014
Rep. Roybal-Allard, Lucille [D-CA-40]	D · CA		Jun 26, 2014
Rep. Rush, Bobby L. [D-IL-1]	D · IL		Jun 26, 2014
Rep. Schakowsky, Janice D. [D-IL-9]	D · IL		Jun 26, 2014
Rep. Schwartz, Allyson Y. [D-PA-13]	D · PA		Jun 26, 2014
Rep. Serrano, Jose E. [D-NY-15]	D · NY		Jun 26, 2014
Rep. Shea-Porter, Carol [D-NH-1]	D · NH		Jun 26, 2014
Rep. Sires, Albio [D-NJ-8]	D · NJ		Jun 26, 2014
Rep. Slaughter, Louise McIntosh [D-NY-25]	D · NY		Jun 26, 2014
Rep. Vargas, Juan [D-CA-51]	D · CA		Jun 26, 2014
Rep. Velazquez, Nydia M. [D-NY-7]	D · NY		Jun 26, 2014

Cosponsor	Party / State	Role	Date Joined
Rep. Walz, Timothy J. [D-MN-1]	D · MN		Jun 26, 2014
Rep. Welch, Peter [D-VT-At Large]	D · VT		Jun 26, 2014
Del. Christensen, Donna M. [D-VI-At Large]	D · VI		Jul 9, 2014
Rep. Brownley, Julia [D-CA-26]	D · CA		Jul 9, 2014
Rep. Enyart, William L. [D-IL-12]	D · IL		Jul 9, 2014
Rep. Hanabusa, Colleen W. [D-HI-1]	D · HI		Jul 9, 2014
Rep. Hastings, Alcee L. [D-FL-20]	D · FL		Jul 9, 2014
Rep. Lewis, John [D-GA-5]	D · GA		Jul 9, 2014
Rep. Lujan Grisham, Michelle [D-NM-1]	D · NM		Jul 9, 2014
Rep. McCollum, Betty [D-MN-4]	D · MN		Jul 9, 2014
Rep. McGovern, James P. [D-MA-2]	D · MA		Jul 9, 2014
Rep. Tonko, Paul [D-NY-20]	D · NY		Jul 9, 2014
Rep. Peters, Gary C. [D-MI-14]	D · MI		Jul 15, 2014
Rep. Swalwell, Eric [D-CA-15]	D · CA		Jul 15, 2014
Rep. Bonamici, Suzanne [D-OR-1]	D · OR		Jul 31, 2014
Rep. Bishop, Timothy H. [D-NY-1]	D · NY		Sep 8, 2014
Rep. Kennedy, Joseph P., III [D-MA-4]	D · MA		Sep 8, 2014
Rep. Napolitano, Grace F. [D-CA-32]	D · CA		Sep 8, 2014
Rep. Tsongas, Niki [D-MA-3]	D · MA		Sep 11, 2014
Rep. Cohen, Steve [D-TN-9]	D · TN		Sep 17, 2014

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jun 26, 2014

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
113 HR 5338	Related bill	Jul 31, 2014: 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 S 2489	Related bill	Jun 18, 2014: Read twice and referred to the Committee on Finance.
113 HR 4679	Related bill	May 20, 2014: Referred to the House Committee on Ways and Means.
113 S 2360	Related bill	May 20, 2014: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S3188-31889)

Summary (as of Jun 26, 2014)

Stop Corporate Expatriation and Invest in America's Infrastructure 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.

Authorizes additional appropriations to the Highway Account and Mass Transit Account in the Highway Trust Fund.

Actions Timeline

- **Jun 26, 2014:** Introduced in House
- **Jun 26, 2014:** Referred to the House Committee on Ways and Means.