

## S 795

### Master Limited Partnerships Parity Act

**Congress:** 113 (2013–2015, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Apr 24, 2013

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Apr 24, 2013)

**Official Text:** <https://www.congress.gov/bill/113th-congress/senate-bill/795>

### Sponsor

**Name:** Sen. Coons, Christopher A. [D-DE]

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

### Cosponsors (5 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Moran, Jerry [R-KS]	R · KS		Apr 24, 2013
Sen. Murkowski, Lisa [R-AK]	R · AK		Apr 24, 2013
Sen. Stabenow, Debbie [D-MI]	D · MI		Apr 24, 2013
Sen. Collins, Susan M. [R-ME]	R · ME		Nov 5, 2013
Sen. Landrieu, Mary L. [D-LA]	D · LA		Nov 6, 2013

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Apr 24, 2013

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
113 HR 1696	Identical bill	<b>Apr 24, 2013:</b> Referred to the House Committee on Ways and Means.

### Summary (as of Apr 24, 2013)

Master Limited Partnerships Parity Act - Amends the Internal Revenue Code, with respect to the tax treatment of publicly traded partnerships as corporations, to expand the definition of "qualifying income" for such partnerships to include income and gains from renewable and alternative fuels (in addition to fossil fuels), including energy derived from thermal resources, waste, renewable fuels and chemicals, energy efficient buildings, gasification, and carbon capture in secure geological storage.

## Actions Timeline

---

- **Apr 24, 2013:** Introduced in Senate
- **Apr 24, 2013:** Read twice and referred to the Committee on Finance.