

## HR 2115

To amend the Internal Revenue Code of 1986 to expand and make permanent rules related to investment by nonresident aliens in domestic mutual funds and business development companies.

**Congress:** 114 (2015–2017, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Apr 29, 2015

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Apr 29, 2015)

**Official Text:** <https://www.congress.gov/bill/114th-congress/house-bill/2115>

### Sponsor

**Name:** Rep. Paulsen, Erik [R-MN-3]

**Party:** Republican • **State:** MN • **Chamber:** House

### Cosponsors

No cosponsors are listed for this bill.

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Apr 29, 2015

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
114 HR 5184	Related bill	May 10, 2016: Referred to the House Committee on Ways and Means.

### Summary (as of Apr 29, 2015)

Amends the Internal Revenue Code, with respect to the tax on nonresident alien individuals, to: (1) make permanent the tax exemption for interest-related dividends and short-term capital gain dividends received from a regulated investment company, and (2) expand the categories of interest-related dividends for which a tax exemption is allowed.

### Actions Timeline

- **Apr 29, 2015:** Introduced in House
- **Apr 29, 2015:** Referred to the House Committee on Ways and Means.