

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.