

## HR 415

Stop Corporate Inversions Act of 2015

**Congress:** 114 (2015–2017, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jan 20, 2015

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Jan 20, 2015)

**Official Text:** <https://www.congress.gov/bill/114th-congress/house-bill/415>

### Sponsor

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

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

### Cosponsors (18 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Doggett, Lloyd [D-TX-35]	D · TX		Jan 20, 2015
Rep. Slaughter, Louise McIntosh [D-NY-25]	D · NY		Jan 20, 2015
Rep. Van Hollen, Chris [D-MD-8]	D · MD		Jan 20, 2015
Rep. Kildee, Daniel T. [D-MI-5]	D · MI		Feb 17, 2015
Rep. Schakowsky, Janice D. [D-IL-9]	D · IL		Feb 17, 2015
Rep. DeLauro, Rosa L. [D-CT-3]	D · CT		Mar 19, 2015
Rep. Schiff, Adam B. [D-CA-28]	D · CA		Mar 19, 2015
Rep. Blumenauer, Earl [D-OR-3]	D · OR		Oct 27, 2015
Rep. Meng, Grace [D-NY-6]	D · NY		Oct 27, 2015
Rep. Cummings, Elijah E. [D-MD-7]	D · MD		Dec 7, 2015
Rep. DeFazio, Peter A. [D-OR-4]	D · OR		Dec 7, 2015
Rep. Visclosky, Peter J. [D-IN-1]	D · IN		Dec 7, 2015
Rep. Courtney, Joe [D-CT-2]	D · CT		Apr 13, 2016
Rep. Takano, Mark [D-CA-41]	D · CA		Apr 13, 2016
Rep. Welch, Peter [D-VT-At Large]	D · VT		Apr 13, 2016
Del. Norton, Eleanor Holmes [D-DC-At Large]	D · DC		Jun 8, 2016
Rep. Cicilline, David N. [D-RI-1]	D · RI		Jun 8, 2016
Rep. Lieu, Ted [D-CA-33]	D · CA		Jun 8, 2016

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jan 20, 2015

## Subjects & Policy Tags

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### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
114 HR 5125	Related bill	<b>Apr 29, 2016:</b> Referred to the House Committee on Ways and Means.
114 S 2539	Related bill	<b>Feb 10, 2016:</b> Read twice and referred to the Committee on Finance.
114 S 2398	Related bill	<b>Dec 10, 2015:</b> Read twice and referred to the Committee on Finance.
114 HR 3064	Related bill	<b>Aug 18, 2015:</b> Referred to the Subcommittee on Research and Technology.
114 S 198	Identical bill	<b>Jan 20, 2015:</b> Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S286)
114 HR 297	Related bill	<b>Jan 13, 2015:</b> Referred to the Committee on Ways and Means, and in addition to the Committee on Financial Services, 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.
114 S 174	Related bill	<b>Jan 13, 2015:</b> Read twice and referred to the Committee on Finance.

### Summary (as of Jan 20, 2015)

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#### Stop Corporate Inversions Act of 2015

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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- **Jan 20, 2015:** Introduced in House
- **Jan 20, 2015:** Referred to the House Committee on Ways and Means.