

HR 4220

Water and Agriculture Tax Reform Act of 2016

Congress: 114 (2015–2017, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Dec 10, 2015

Current Status: Placed on the Union Calendar, Calendar No. 675.

Latest Action: Placed on the Union Calendar, Calendar No. 675. (Dec 8, 2016)

Official Text: <https://www.congress.gov/bill/114th-congress/house-bill/4220>

Sponsor

Name: Rep. Buck, Ken [R-CO-4]

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

Cosponsors (9 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Bishop, Rob [R-UT-1]	R · UT		Dec 10, 2015
Rep. Gosar, Paul A. [R-AZ-4]	R · AZ		Dec 10, 2015
Rep. Love, Mia B. [R-UT-4]	R · UT		Dec 10, 2015
Rep. Lummis, Cynthia M. [R-WY-At Large]	R · WY		Dec 10, 2015
Rep. Tipton, Scott R. [R-CO-3]	R · CO		Dec 10, 2015
Rep. Coffman, Mike [R-CO-6]	R · CO		Feb 11, 2016
Rep. Simpson, Michael K. [R-ID-2]	R · ID		Nov 14, 2016
Rep. Lamborn, Doug [R-CO-5]	R · CO		Nov 29, 2016
Rep. Polis, Jared [D-CO-2]	D · CO		Dec 5, 2016

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Reported By	Dec 8, 2016

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
114 S 384	Related bill	Feb 5, 2015: Read twice and referred to the Committee on Finance.

Water and Agriculture Tax Reform Act of 2016

(Sec. 2) This bill amends the Internal Revenue Code to permit tax-exempt mutual ditch or irrigation companies to earn income from dispositions of certain real property and stock interests without affecting their tax-exempt status, but requires that such income be used to pay the costs of operations, maintenance, and capital improvements of such a company.

The bill also establishes a rule regarding the organizational governance of mutual ditch or irrigation companies. Where state law provides that such a company may be organized in a manner that permits voting on a basis that is pro rata to share ownership on corporate governance matters, an organization's qualification as a mutual ditch or irrigation company must be determined without taking into account whether its member shareholders have one vote on corporate governance matters per share held in the corporation.

Actions Timeline

- **Dec 8, 2016:** Reported (Amended) by the Committee on Ways and Means. H. Rept. 114-862.
- **Dec 8, 2016:** Placed on the Union Calendar, Calendar No. 675.
- **Sep 21, 2016:** Committee Consideration and Mark-up Session Held.
- **Sep 21, 2016:** Ordered to be Reported (Amended) by Voice Vote.
- **Dec 10, 2015:** Introduced in House
- **Dec 10, 2015:** Referred to the House Committee on Ways and Means.

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