

## HR 880

American Research and Competitiveness Act of 2015

**Congress:** 114 (2015–2017, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Feb 11, 2015

**Current Status:** Received in the Senate.

**Latest Action:** Received in the Senate. (May 21, 2015)

**Official Text:** <https://www.congress.gov/bill/114th-congress/house-bill/880>

### Sponsor

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**Name:** Rep. Brady, Kevin [R-TX-8]

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

Cosponsors (32 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Johnson, Sam [R-TX-3]	R · TX		Feb 11, 2015
Rep. Larson, John B. [D-CT-1]	D · CT		Feb 11, 2015
Rep. McCaul, Michael T. [R-TX-10]	R · TX		Feb 11, 2015
Rep. Neal, Richard E. [D-MA-1]	D · MA		Feb 11, 2015
Rep. Schock, Aaron [R-IL-18]	R · IL		Feb 11, 2015
Rep. Marchant, Kenny [R-TX-24]	R · TX		Feb 13, 2015
Rep. Reed, Tom [R-NY-23]	R · NY		Feb 13, 2015
Rep. Young, Todd [R-IN-9]	R · IN		Feb 13, 2015
Rep. Comstock, Barbara [R-VA-10]	R · VA		Feb 24, 2015
Rep. Blum, Rod [R-IA-1]	R · IA		Feb 25, 2015
Rep. Paulsen, Erik [R-MN-3]	R · MN		Mar 13, 2015
Rep. Walters, Mimi [R-CA-45]	R · CA		Mar 19, 2015
Rep. Sinema, Kyrsten [D-AZ-9]	D · AZ		Apr 13, 2015
Rep. Abraham, Ralph Lee [R-LA-5]	R · LA		Apr 15, 2015
Rep. Costello, Ryan A. [R-PA-6]	R · PA		Apr 15, 2015
Rep. Jones, Walter B., Jr. [R-NC-3]	R · NC		Apr 15, 2015
Rep. Poliquin, Bruce [R-ME-2]	R · ME		Apr 15, 2015
Rep. Rouzer, David [R-NC-7]	R · NC		Apr 15, 2015
Rep. Curbelo, Carlos [R-FL-26]	R · FL		Apr 23, 2015
Rep. Grothman, Glenn [R-WI-6]	R · WI		Apr 23, 2015
Rep. Mooney, Alexander X. [R-WV-2]	R · WV		Apr 23, 2015
Rep. Trott, David A. [R-MI-11]	R · MI		Apr 23, 2015
Rep. Emmer, Tom [R-MN-6]	R · MN		May 1, 2015
Rep. Knight, Stephen [R-CA-25]	R · CA		May 1, 2015
Rep. MacArthur, Thomas [R-NJ-3]	R · NJ		May 1, 2015
Rep. Dold, Robert J. [R-IL-10]	R · IL		May 5, 2015
Rep. Wagner, Ann [R-MO-2]	R · MO		May 5, 2015
Rep. Carter, Earl L. "Buddy" [R-GA-1]	R · GA		May 12, 2015
Rep. Nunes, Devin [R-CA-22]	R · CA		May 12, 2015
Rep. Smith, Jason [R-MO-8]	R · MO		May 12, 2015
Rep. Tiberi, Patrick J. [R-OH-12]	R · OH		May 12, 2015
Rep. Valadao, David G. [R-CA-21]	R · CA		May 12, 2015

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Reported By	May 14, 2015

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
114 HRES 273	Related bill	May 20, 2015: Motion to reconsider laid on the table Agreed to without objection.

Summary (as of May 20, 2015)

American Research and Competitiveness Act of 2015

(Sec. 2) This bill revises and makes permanent after 2014 the research tax credit. The rate of such credit is modified to equal the sum of 20% of so much of the qualified research expenses for the taxable year as exceeds 50% of the average qualified research expenses for the three preceding taxable years, 20% of so much of the basic research payments for the taxable year as exceeds 50% of the average basic research payments for the three preceding taxable years, plus 20% of amounts paid by a business taxpayer to an energy research consortium for energy research. If a taxpayer has no qualified research expenses in any of the three preceding taxable years, the rate of the tax credit is reduced to 10% of current research expenses.

The bill also provides that in the case of an eligible small business (i.e., a corporation whose stock is not publicly traded, a partnership, or a sole proprietorship with annual gross receipts not exceeding \$50 million in a three-year period), the research credit may offset alternative minimum tax liability.

(Sec. 3) The bill prohibits the entry of the budgetary effects of this Act on either PAYCO scorecard under the Statutory Pay-As-You-Go Act of 2010.

## Actions Timeline

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- **May 21, 2015:** Received in the Senate.
- **May 20, 2015:** Rule H. Res. 273 passed House.
- **May 20, 2015:** Considered under the provisions of rule H. Res. 273. (consideration: CR H3410-3419, H3490-3491)
- **May 20, 2015:** The resolution provides for consideration of H.R. 2262 and H.R. 880. In addition, the resolution provides for consideration of motions to suspend the rules; and provides for proceedings during the period from May 22, 2015, through May 29, 2015.
- **May 20, 2015:** ORDER OF PROCEDURE - Mr. Ryan (WI) asked unanimous consent that the question of adopting a motion to recommit on H.R. 880 may be subject to postponement as though under clause 8 of rule 20.
- **May 20, 2015:** DEBATE - The House proceeded with one hour of debate on H.R. 880.
- **May 20, 2015:** The previous question was ordered pursuant to the rule. (consideration: CR H3418)
- **May 20, 2015:** Mr. Neal moved to recommit with instructions to the Committee on Ways and Means. (consideration: CR H3418; text: CR H3418)
- **May 20, 2015:** DEBATE - The House proceeded with 10 minutes of debate on the Neal motion to recommit with instructions. The instructions contained in the motion seek to require the bill to be reported back to the House with an amendment to extend the research and development tax credit for two years, through December 31, 2016.
- **May 20, 2015:** The previous question on the motion to recommit with instructions was ordered without objection. (consideration: CR H3419)
- **May 20, 2015:** POSTPONED PROCEEDINGS - At the conclusion of debate on the Neal motion to recommit with instructions, the Chair put the question on adoption of the motion to recommit and by voice vote, announced that the noes had prevailed. Mr. Neal demanded the yeas and nays and pursuant to the order of the House of today, the Chair postponed further proceedings on the question of adoption until a time to be announced.
- **May 20, 2015:** On motion to recommit with instructions Failed by the Yeas and Nays: 181 - 240 (Roll no. 259).
- **May 20, 2015:** Passed/agreed to in House: On passage Passed by the Yeas and Nays: 274 - 145 (Roll no. 260).(text: CR H3410-3411)
- **May 20, 2015:** On passage Passed by the Yeas and Nays: 274 - 145 (Roll no. 260). (text: CR H3410-3411)
- **May 20, 2015:** Motion to reconsider laid on the table Agreed to without objection.
- **May 19, 2015:** Rules Committee Resolution H. Res. 273 Reported to House. The resolution provides for consideration of H.R. 2262 and H.R. 880. In addition, the resolution provides for consideration of motions to suspend the rules; and provides for proceedings during the period from May 22, 2015, through May 29, 2015.
- **May 14, 2015:** Reported (Amended) by the Committee on Ways and Means. H. Rept. 114-113.
- **May 14, 2015:** Placed on the Union Calendar, Calendar No. 79.
- **Feb 12, 2015:** Committee Consideration and Mark-up Session Held.
- **Feb 12, 2015:** Ordered to be Reported (Amended) by the Yeas and Nays: 23 - 12.
- **Feb 11, 2015:** Introduced in House
- **Feb 11, 2015:** Referred to the House Committee on Ways and Means.