

HR 5446

To amend the Internal Revenue Code of 1986 to restrict the immediate sale of seized property by the Secretary of the Treasury to perishable goods.

Congress: 115 (2017–2019, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Apr 10, 2018

Current Status: Pursuant to the provisions of H. Res. 831, H.R. 5446 is laid on the table.

Latest Action: Pursuant to the provisions of H. Res. 831, H.R. 5446 is laid on the table. (Apr 18, 2018)

Official Text: <https://www.congress.gov/bill/115th-congress/house-bill/5446>

Sponsor

Name: Rep. Ferguson, A. Drew, IV [R-GA-3]

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

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Crowley, Joseph [D-NY-14]	D - NY		Apr 10, 2018

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Markup By	Apr 11, 2018

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
115 HR 5444	Related bill	Apr 19, 2018: Received in the Senate and Read twice and referred to the Committee on Finance.

Summary (as of Apr 17, 2018)

(Sec. 1) This bill amends the Internal Revenue Code to limit the authority of the Internal Revenue Service (IRS) to immediately sell certain seized property. The IRS may continue to immediately sell seized property that is liable to perish (e.g., food, but not clothing or equipment) after the owner is given an opportunity to pay the appraised value of the property or post a bond to ensure payment. The IRS may no longer immediately sell seized property merely if it is liable to become greatly reduced in price or value or cannot be kept without great expense.

Actions Timeline

- **Apr 18, 2018:** Pursuant to the provisions of H. Res. 831, H.R. 5446 is laid on the table.
- **Apr 17, 2018:** Ms. Jenkins (KS) moved to suspend the rules and pass the bill, as amended.
- **Apr 17, 2018:** Considered under suspension of the rules. (consideration: CR H3366-3367)
- **Apr 17, 2018:** DEBATE - The House proceeded with forty minutes of debate on H.R. 5446.
- **Apr 17, 2018:** Passed/agreed to in House: On motion to suspend the rules and pass the bill, as amended Agreed to by voice vote.(text: CR H3366)
- **Apr 17, 2018:** On motion to suspend the rules and pass the bill, as amended Agreed to by voice vote. (text: CR H3366)
- **Apr 17, 2018:** Motion to reconsider laid on the table Agreed to without objection.
- **Apr 11, 2018:** Committee Consideration and Mark-up Session Held.
- **Apr 11, 2018:** Ordered to be Reported (Amended) by Voice Vote.
- **Apr 10, 2018:** Introduced in House
- **Apr 10, 2018:** Referred to the House Committee on Ways and Means.