

## HR 6015

Per-Country Minimum Act

**Congress:** 115 (2017–2019, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jun 6, 2018

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Jun 6, 2018)

**Official Text:** <https://www.congress.gov/bill/115th-congress/house-bill/6015>

### Sponsor

**Name:** Rep. DeFazio, Peter A. [D-OR-4]

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

### Cosponsors (6 total)

Cosponsor	Party / State	Role	Date Joined
Del. Norton, Eleanor Holmes [D-DC-At Large]	D · DC		Jun 6, 2018
Rep. DeLauro, Rosa L. [D-CT-3]	D · CT		Jun 6, 2018
Rep. Doggett, Lloyd [D-TX-35]	D · TX		Jun 6, 2018
Rep. Schakowsky, Janice D. [D-IL-9]	D · IL		Jun 6, 2018
Rep. Garamendi, John [D-CA-3]	D · CA		Jun 7, 2018
Rep. Pocan, Mark [D-WI-2]	D · WI		Jun 19, 2018

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jun 6, 2018

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
115 S 3674	Related bill	Nov 28, 2018: Read twice and referred to the Committee on Finance.

## **Per-Country Minimum Act**

This bill modifies the tax treatment of foreign source income of domestic corporations to: (1) increase taxes that apply to global intangible income by reducing the deduction that is allowed under current law, (2) eliminate a provision that allows companies to deduct a portion of the tangible assets of their controlled foreign corporations (CFCs) before the tax on foreign income applies, and (3) require net CFC tested income to be determined on a country-by-country basis rather than globally.

## **Actions Timeline**

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- **Jun 6, 2018:** Introduced in House
- **Jun 6, 2018:** Referred to the House Committee on Ways and Means.