

## HRES 1015

Recognizing the importance of stepped-up basis under section 1014 of the Internal Revenue Code of 1986 in preserving family-owned farms and small businesses.

**Congress:** 117 (2021–2023, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Mar 30, 2022

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Mar 30, 2022)

**Official Text:** <https://www.congress.gov/bill/117th-congress/house-resolution/1015>

### Sponsor

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**Name:** Rep. Mann, Tracey [R-KS-1]

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

**Cosponsors** (82 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Allen, Rick W. [R-GA-12]	R · GA		Mar 30, 2022
Rep. Bacon, Don [R-NE-2]	R · NE		Mar 30, 2022
Rep. Baird, James R. [R-IN-4]	R · IN		Mar 30, 2022
Rep. Balderson, Troy [R-OH-12]	R · OH		Mar 30, 2022
Rep. Banks, Jim [R-IN-3]	R · IN		Mar 30, 2022
Rep. Bost, Mike [R-IL-12]	R · IL		Mar 30, 2022
Rep. Budd, Ted [R-NC-13]	R · NC		Mar 30, 2022
Rep. Cammack, Kat [R-FL-3]	R · FL		Mar 30, 2022
Rep. Carter, Earl L. "Buddy" [R-GA-1]	R · GA		Mar 30, 2022
Rep. Cawthorn, Madison [R-NC-11]	R · NC		Mar 30, 2022
Rep. Cheney, Liz [R-WY-At Large]	R · WY		Mar 30, 2022
Rep. Cloud, Michael [R-TX-27]	R · TX		Mar 30, 2022
Rep. Cole, Tom [R-OK-4]	R · OK		Mar 30, 2022
Rep. Comer, James [R-KY-1]	R · KY		Mar 30, 2022
Rep. Costa, Jim [D-CA-16]	D · CA		Mar 30, 2022
Rep. Crawford, Eric A. "Rick" [R-AR-1]	R · AR		Mar 30, 2022
Rep. Davis, Rodney [R-IL-13]	R · IL		Mar 30, 2022
Rep. Duncan, Jeff [R-SC-3]	R · SC		Mar 30, 2022
Rep. Emmer, Tom [R-MN-6]	R · MN		Mar 30, 2022
Rep. Estes, Ron [R-KS-4]	R · KS		Mar 30, 2022
Rep. Feenstra, Randy [R-IA-4]	R · IA		Mar 30, 2022
Rep. Fischbach, Michelle [R-MN-7]	R · MN		Mar 30, 2022
Rep. Franklin, C. Scott [R-FL-15]	R · FL		Mar 30, 2022
Rep. Gibbs, Bob [R-OH-7]	R · OH		Mar 30, 2022
Rep. Gonzales, Tony [R-TX-23]	R · TX		Mar 30, 2022
Rep. Graves, Sam [R-MO-6]	R · MO		Mar 30, 2022
Rep. Guest, Michael [R-MS-3]	R · MS		Mar 30, 2022
Rep. Hartzler, Vicky [R-MO-4]	R · MO		Mar 30, 2022
Rep. Hinson, Ashley [R-IA-1]	R · IA		Mar 30, 2022
Rep. Hudson, Richard [R-NC-8]	R · NC		Mar 30, 2022
Rep. Huizenga, Bill [R-MI-2]	R · MI		Mar 30, 2022
Rep. Jackson, Ronny [R-TX-13]	R · TX		Mar 30, 2022
Rep. Johnson, Bill [R-OH-6]	R · OH		Mar 30, 2022
Rep. Johnson, Dusty [R-SD-At Large]	R · SD		Mar 30, 2022
Rep. Johnson, Mike [R-LA-4]	R · LA		Mar 30, 2022
Rep. Keller, Fred [R-PA-12]	R · PA		Mar 30, 2022
Rep. LaHood, Darin [R-IL-18]	R · IL		Mar 30, 2022
Rep. LaMalfa, Doug [R-CA-1]	R · CA		Mar 30, 2022
Rep. Latta, Robert E. [R-OH-5]	R · OH		Mar 30, 2022
Rep. LaTurner, Jake [R-KS-2]	R · KS		Mar 30, 2022
Rep. Long, Billy [R-MO-7]	R · MO		Mar 30, 2022

Cosponsor	Party / State	Role	Date Joined
Rep. Lucas, Frank D. [R-OK-3]	R · OK		Mar 30, 2022
Rep. Luetkemeyer, Blaine [R-MO-3]	R · MO		Mar 30, 2022
Rep. McCaul, Michael T. [R-TX-10]	R · TX		Mar 30, 2022
Rep. McClain, Lisa C. [R-MI-10]	R · MI		Mar 30, 2022
Rep. McMorris Rodgers, Cathy [R-WA-5]	R · WA		Mar 30, 2022
Rep. Meuser, Daniel [R-PA-9]	R · PA		Mar 30, 2022
Rep. Miller, Carol D. [R-WV-3]	R · WV		Mar 30, 2022
Rep. Miller, Mary E. [R-IL-15]	R · IL		Mar 30, 2022
Rep. Miller-Meeks, Mariannette [R-IA-2]	R · IA		Mar 30, 2022
Rep. Moolenaar, John R. [R-MI-4]	R · MI		Mar 30, 2022
Rep. Moore, Barry [R-AL-2]	R · AL		Mar 30, 2022
Rep. Murphy, Gregory [R-NC-3]	R · NC		Mar 30, 2022
Rep. Newhouse, Dan [R-WA-4]	R · WA		Mar 30, 2022
Rep. Norman, Ralph [R-SC-5]	R · SC		Mar 30, 2022
Rep. Pence, Greg [R-IN-6]	R · IN		Mar 30, 2022
Rep. Pfluger, August [R-TX-11]	R · TX		Mar 30, 2022
Rep. Reschenthaler, Guy [R-PA-14]	R · PA		Mar 30, 2022
Rep. Rose, John W. [R-TN-6]	R · TN		Mar 30, 2022
Rep. Rosendale Sr., Matthew M. [R-MT-At Large]	R · MT		Mar 30, 2022
Rep. Rouzer, David [R-NC-7]	R · NC		Mar 30, 2022
Rep. Scott, Austin [R-GA-8]	R · GA		Mar 30, 2022
Rep. Sessions, Pete [R-TX-17]	R · TX		Mar 30, 2022
Rep. Simpson, Michael K. [R-ID-2]	R · ID		Mar 30, 2022
Rep. Smith, Adrian [R-NE-3]	R · NE		Mar 30, 2022
Rep. Smith, Jason [R-MO-8]	R · MO		Mar 30, 2022
Rep. Spartz, Victoria [R-IN-5]	R · IN		Mar 30, 2022
Rep. Stefanik, Elise M. [R-NY-21]	R · NY		Mar 30, 2022
Rep. Steil, Bryan [R-WI-1]	R · WI		Mar 30, 2022
Rep. Steube, W. Gregory [R-FL-17]	R · FL		Mar 30, 2022
Rep. Valadao, David G. [R-CA-21]	R · CA		Mar 30, 2022
Rep. Williams, Roger [R-TX-25]	R · TX		Mar 30, 2022
Rep. Wittman, Robert J. [R-VA-1]	R · VA		Mar 30, 2022
Rep. Fulcher, Russ [R-ID-1]	R · ID		Mar 31, 2022
Rep. Kustoff, David [R-TN-8]	R · TN		Mar 31, 2022
Rep. Thompson, Glenn [R-PA-15]	R · PA		Mar 31, 2022
Rep. Davidson, Warren [R-OH-8]	R · OH		Apr 1, 2022
Rep. Owens, Burgess [R-UT-4]	R · UT		Apr 4, 2022
Rep. Bucshon, Larry [R-IN-8]	R · IN		Apr 6, 2022
Rep. Armstrong, Kelly [R-ND-At Large]	R · ND		Apr 7, 2022
Rep. Higgins, Clay [R-LA-3]	R · LA		Apr 27, 2022
Rep. Walorski, Jackie [R-IN-2]	R · IN		May 10, 2022

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Mar 30, 2022

### Subjects & Policy Tags

Policy Area:

Taxation

### Related Bills

No related bills are listed.

### Summary (as of Mar 30, 2022)

This resolution supports the preservation of the stepped-up basis tax rule that allows recipients of inherited assets such as land, equipment, or buildings to adjust the cost basis of the assets to reflect their fair market value. The resolution opposes any efforts to impose new taxes on family farms or small businesses and recognizes the importance of generational transfers of farm and family-owned businesses.

### Actions Timeline

- **Mar 30, 2022:** Introduced in House
- **Mar 30, 2022:** Sponsor introductory remarks on measure. (CR H3976-3977)
- **Mar 30, 2022:** Referred to the House Committee on Ways and Means.