

HR 5056

To amend the Internal Revenue Code of 1986 to provide tax credits for carriage of independent programmers by qualified distributors and multichannel video programming distributors.

Congress: 117 (2021–2023, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Aug 20, 2021

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

Latest Action: Referred to the House Committee on Ways and Means. (Aug 20, 2021)

Official Text: <https://www.congress.gov/bill/117th-congress/house-bill/5056>

Sponsor

Name: Rep. Clarke, Yvette D. [D-NY-9]

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

Cosponsors (10 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Bilirakis, Gus M. [R-FL-12]	R · FL		Oct 26, 2021
Rep. Cárdenas, Tony [D-CA-29]	D · CA		Oct 26, 2021
Rep. Demings, Val Butler [D-FL-10]	D · FL		Oct 26, 2021
Rep. Suozzi, Thomas R. [D-NY-3]	D · NY		Nov 2, 2021
Rep. Schakowsky, Janice D. [D-IL-9]	D · IL		Feb 7, 2022
Rep. Carter, Earl L. "Buddy" [R-GA-1]	R · GA		Mar 17, 2022
Rep. Castor, Kathy [D-FL-14]	D · FL		Mar 18, 2022
Rep. Soto, Darren [D-FL-9]	D · FL		Mar 24, 2022
Rep. Valadao, David G. [R-CA-21]	R · CA		Jun 9, 2022
Rep. Meng, Grace [D-NY-6]	D · NY		Oct 28, 2022

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Aug 20, 2021

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Aug 20, 2021)

This bill allows a new tax credit for carriage of qualified independent programmers by eligible distributors and multichannel video programming distributors based on license fees and the number of subscribers. The bill defines *eligible distributor* as any person engaged in the trade or business of a qualified distributor or multichannel video programming distributor and any person engaged in the trade or business of being a virtual multichannel video programming distributor.

The term *multichannel video programming distributor* is defined in federal regulations as any entity engaged in the business of making available for purchase, by subscribers or customers, multiple channels of video programming. Such entities include, but are not limited to, a cable operator, a BRS/EBS provider, a direct broadcast satellite service, a television receive-only satellite program distributor, and a satellite master antenna television system operator, as well as buying groups or agents of all such entities.

The bill defines *qualified independent programmer* as a U.S.-based person engaged in the production, creation, or wholesale distribution of three or fewer television channels in which no multichannel video programming distributor, cable programmer, or broadcast network has attributable interest, and includes rural, women, socially disadvantaged, and minority-owned programmers.

Actions Timeline

- **Aug 20, 2021:** Introduced in House
- **Aug 20, 2021:** Referred to the House Committee on Ways and Means.

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