

HRES 237

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: 118 (2023–2025, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Mar 21, 2023

Current Status: Sponsor introductory remarks on measure. (CR H1332)

Latest Action: Sponsor introductory remarks on measure. (CR H1332) (Mar 23, 2023)

Official Text: <https://www.congress.gov/bill/118th-congress/house-resolution/237>

Sponsor

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

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

Cosponsors (79 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Alford, Mark [R-MO-4]	R · MO		Mar 21, 2023
Rep. Bacon, Don [R-NE-2]	R · NE		Mar 21, 2023
Rep. Baird, James R. [R-IN-4]	R · IN		Mar 21, 2023
Rep. Bergman, Jack [R-MI-1]	R · MI		Mar 21, 2023
Rep. Bucshon, Larry [R-IN-8]	R · IN		Mar 21, 2023
Rep. Cammack, Kat [R-FL-3]	R · FL		Mar 21, 2023
Rep. Carey, Mike [R-OH-15]	R · OH		Mar 21, 2023
Rep. Costa, Jim [D-CA-21]	D · CA		Mar 21, 2023
Rep. Craig, Angie [D-MN-2]	D · MN		Mar 21, 2023
Rep. Crawford, Eric A. "Rick" [R-AR-1]	R · AR		Mar 21, 2023
Rep. Davidson, Warren [R-OH-8]	R · OH		Mar 21, 2023
Rep. Duarte, John S. [R-CA-13]	R · CA		Mar 21, 2023
Rep. Duncan, Jeff [R-SC-3]	R · SC		Mar 21, 2023
Rep. Ellzey, Jake [R-TX-6]	R · TX		Mar 21, 2023
Rep. Feenstra, Randy [R-IA-4]	R · IA		Mar 21, 2023
Rep. Ferguson, A. Drew, IV [R-GA-3]	R · GA		Mar 21, 2023
Rep. Finstad, Brad [R-MN-1]	R · MN		Mar 21, 2023
Rep. Fischbach, Michelle [R-MN-7]	R · MN		Mar 21, 2023
Rep. Franklin, C. Scott [R-FL-18]	R · FL		Mar 21, 2023
Rep. Fry, Russell [R-SC-7]	R · SC		Mar 21, 2023
Rep. Guest, Michael [R-MS-3]	R · MS		Mar 21, 2023
Rep. Harshbarger, Diana [R-TN-1]	R · TN		Mar 21, 2023
Rep. Higgins, Clay [R-LA-3]	R · LA		Mar 21, 2023
Rep. Hinson, Ashley [R-IA-2]	R · IA		Mar 21, 2023
Rep. Jackson Lee, Sheila [D-TX-18]	D · TX		Mar 21, 2023
Rep. Jackson, Ronny [R-TX-13]	R · TX		Mar 21, 2023
Rep. Johnson, Dusty [R-SD-At Large]	R · SD		Mar 21, 2023
Rep. Johnson, Mike [R-LA-4]	R · LA		Mar 21, 2023
Rep. Kelly, Trent [R-MS-1]	R · MS		Mar 21, 2023
Rep. Kustoff, David [R-TN-8]	R · TN		Mar 21, 2023
Rep. LaHood, Darin [R-IL-16]	R · IL		Mar 21, 2023
Rep. LaMalfa, Doug [R-CA-1]	R · CA		Mar 21, 2023
Rep. Latta, Robert E. [R-OH-5]	R · OH		Mar 21, 2023
Rep. LaTurner, Jake [R-KS-2]	R · KS		Mar 21, 2023
Rep. Lucas, Frank D. [R-OK-3]	R · OK		Mar 21, 2023
Rep. McClain, Lisa C. [R-MI-9]	R · MI		Mar 21, 2023
Rep. Meuser, Daniel [R-PA-9]	R · PA		Mar 21, 2023
Rep. Miller, Carol D. [R-WV-1]	R · WV		Mar 21, 2023
Rep. Miller, Mary E. [R-IL-15]	R · IL		Mar 21, 2023
Rep. Miller, Max L. [R-OH-7]	R · OH		Mar 21, 2023
Rep. Miller-Meeks, Mariannette [R-IA-1]	R · IA		Mar 21, 2023

Cosponsor	Party / State	Role	Date Joined
Rep. Moolenaar, John R. [R-MI-2]	R · MI		Mar 21, 2023
Rep. Moore, Barry [R-AL-2]	R · AL		Mar 21, 2023
Rep. Moore, Blake D. [R-UT-1]	R · UT		Mar 21, 2023
Rep. Murphy, Gregory F. [R-NC-3]	R · NC		Mar 21, 2023
Rep. Newhouse, Dan [R-WA-4]	R · WA		Mar 21, 2023
Rep. Norman, Ralph [R-SC-5]	R · SC		Mar 21, 2023
Rep. Nunn, Zachary [R-IA-3]	R · IA		Mar 21, 2023
Rep. Panetta, Jimmy [D-CA-19]	D · CA		Mar 21, 2023
Rep. Reschenthaler, Guy [R-PA-14]	R · PA		Mar 21, 2023
Rep. Rosendale Sr., Matthew M. [R-MT-2]	R · MT		Mar 21, 2023
Rep. Scott, Austin [R-GA-8]	R · GA		Mar 21, 2023
Rep. Sessions, Pete [R-TX-17]	R · TX		Mar 21, 2023
Rep. Smith, Adrian [R-NE-3]	R · NE		Mar 21, 2023
Rep. Spartz, Victoria [R-IN-5]	R · IN		Mar 21, 2023
Rep. Steel, Michelle [R-CA-45]	R · CA		Mar 21, 2023
Rep. Stefanik, Elise M. [R-NY-21]	R · NY		Mar 21, 2023
Rep. Steube, W. Gregory [R-FL-17]	R · FL		Mar 21, 2023
Rep. Tenney, Claudia [R-NY-24]	R · NY		Mar 21, 2023
Rep. Thompson, Glenn [R-PA-15]	R · PA		Mar 21, 2023
Rep. Wagner, Ann [R-MO-2]	R · MO		Mar 21, 2023
Rep. Wittman, Robert J. [R-VA-1]	R · VA		Mar 21, 2023
Rep. Bice, Stephanie I. [R-OK-5]	R · OK		Mar 24, 2023
Rep. DesJarlais, Scott [R-TN-4]	R · TN		Mar 24, 2023
Rep. Green, Mark E. [R-TN-7]	R · TN		Mar 24, 2023
Rep. Johnson, Bill [R-OH-6]	R · OH		Mar 24, 2023
Rep. Balderson, Troy [R-OH-12]	R · OH		Apr 19, 2023
Rep. Wenstrup, Brad R. [R-OH-2]	R · OH		Apr 19, 2023
Rep. Bost, Mike [R-IL-12]	R · IL		May 15, 2023
Rep. Cline, Ben [R-VA-6]	R · VA		May 15, 2023
Rep. Good, Bob [R-VA-5]	R · VA		May 15, 2023
Rep. Lawler, Michael [R-NY-17]	R · NY		Jun 12, 2023
Rep. Fulcher, Russ [R-ID-1]	R · ID		Mar 12, 2024
Rep. Rose, John W. [R-TN-6]	R · TN		Mar 12, 2024
Rep. Cloud, Michael [R-TX-27]	R · TX		Mar 13, 2024
Rep. Van Orden, Derrick [R-WI-3]	R · WI		Mar 13, 2024
Rep. Graves, Sam [R-MO-6]	R · MO		Mar 15, 2024
Rep. Kelly, Mike [R-PA-16]	R · PA		Mar 19, 2024
Rep. Steil, Bryan [R-WI-1]	R · WI		Mar 29, 2024

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Mar 21, 2023

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Mar 21, 2023)

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 23, 2023:** Sponsor introductory remarks on measure. (CR H1332)
- **Mar 21, 2023:** Introduced in House
- **Mar 21, 2023:** Referred to the House Committee on Ways and Means.

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