

## S 3084

### United States-Taiwan Expedited Double-Tax Relief Act

**Congress:** 118 (2023–2025, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Oct 19, 2023

**Current Status:** Star Print ordered on report 118-107.

**Latest Action:** Star Print ordered on report 118-107. (Nov 7, 2023)

**Official Text:** <https://www.congress.gov/bill/118th-congress/senate-bill/3084>

### Sponsor

**Name:** Sen. Wyden, Ron [D-OR]

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

### Cosponsors

No cosponsors are listed for this bill.

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Reported Original Measure	Oct 19, 2023

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

Bill	Relationship	Last Action
118 HR 7024	Related bill	Aug 1, 2024: Motion by Senator Schumer to reconsider the vote by which cloture on the motion to proceed to the measure was not invoked (Record Vote No. 230) made in Senate.
118 HR 5988	Identical bill	Dec 12, 2023: Placed on the Union Calendar, Calendar No. 249.

### Summary (as of Oct 19, 2023)

### United States-Taiwan Expedited Double-Tax Relief Act

This bill establishes special rules for the taxation of residents of Taiwan with income from sources within the United States. This includes the reduction of the rate of withholding of taxes, the application of permanent establishment rules, treatment of income from employment, and the determination of the residency of citizens of Taiwan.

## **Actions Timeline**

---

- **Nov 7, 2023:** Star Print ordered on report 118-107.
- **Oct 19, 2023:** Introduced in Senate
- **Oct 19, 2023:** Committee on Finance. Original measure reported to Senate by Senator Wyden. With written report No. 118-107.
- **Oct 19, 2023:** Placed on Senate Legislative Calendar under General Orders. Calendar No. 230.