

## HR 3105

To amend the Internal Revenue Code of 1986 to provide special rules for purposes of determining if financial guaranty insurance companies are qualifying insurance corporations under the passive foreign investment company rules.

**Congress:** 118 (2023–2025, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** May 5, 2023

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

**Latest Action:** Referred to the House Committee on Ways and Means. (May 5, 2023)

**Official Text:** <https://www.congress.gov/bill/118th-congress/house-bill/3105>

### Sponsor

**Name:** Rep. Moore, Gwen [D-WI-4]

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

### Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Smith, Adrian [R-NE-3]	R · NE		May 5, 2023
Rep. Kelly, Mike [R-PA-16]	R · PA		Jul 13, 2023
Rep. Sewell, Terri A. [D-AL-7]	D · AL		Jul 13, 2023

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	May 5, 2023

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
118 S 1787	Identical bill	Jun 1, 2023: Read twice and referred to the Committee on Finance.

### Summary (as of May 5, 2023)

This bill sets forth special tax rules for determining whether financial guaranty insurance companies are qualifying insurance corporations under the passive foreign investment company rules.

### Actions Timeline

- **May 5, 2023:** Introduced in House
- **May 5, 2023:** Referred to the House Committee on Ways and Means.

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