

HR 5988

United States-Taiwan Expedited Double-Tax Relief Act

Congress: 118 (2023–2025, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Oct 19, 2023

Current Status: Placed on the Union Calendar, Calendar No. 249.

Latest Action: Placed on the Union Calendar, Calendar No. 249. (Dec 12, 2023)

Official Text: <https://www.congress.gov/bill/118th-congress/house-bill/5988>

Sponsor

Name: Rep. Smith, Jason [R-MO-8]

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

Cosponsors (33 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Carey, Mike [R-OH-15]	R · OH		Oct 19, 2023
Rep. Chu, Judy [D-CA-28]	D · CA		Oct 19, 2023
Rep. DelBene, Suzan K. [D-WA-1]	D · WA		Oct 19, 2023
Rep. Kelly, Mike [R-PA-16]	R · PA		Oct 19, 2023
Rep. Kustoff, David [R-TN-8]	R · TN		Oct 19, 2023
Rep. LaHood, Darin [R-IL-16]	R · IL		Oct 19, 2023
Rep. Moore, Blake D. [R-UT-1]	R · UT		Oct 19, 2023
Rep. Murphy, Gregory F. [R-NC-3]	R · NC		Oct 19, 2023
Rep. Neal, Richard E. [D-MA-1]	D · MA		Oct 19, 2023
Rep. Sánchez, Linda T. [D-CA-38]	D · CA		Oct 19, 2023
Rep. Schweikert, David [R-AZ-1]	R · AZ		Oct 19, 2023
Rep. Smith, Adrian [R-NE-3]	R · NE		Oct 19, 2023
Rep. Smucker, Lloyd [R-PA-11]	R · PA		Oct 19, 2023
Rep. Steel, Michelle [R-CA-45]	R · CA		Oct 19, 2023
Rep. Tenney, Claudia [R-NY-24]	R · NY		Oct 19, 2023
Rep. Wenstrup, Brad R. [R-OH-2]	R · OH		Oct 19, 2023
Del. Plaskett, Stacey E. [D-VI-At Large]	D · VI		Oct 24, 2023
Rep. Fitzpatrick, Brian K. [R-PA-1]	R · PA		Oct 24, 2023
Rep. Gomez, Jimmy [D-CA-34]	D · CA		Oct 24, 2023
Rep. Kildee, Daniel T. [D-MI-8]	D · MI		Oct 24, 2023
Rep. Malliotakis, Nicole [R-NY-11]	R · NY		Oct 24, 2023
Rep. Van Duyne, Beth [R-TX-24]	R · TX		Oct 24, 2023
Rep. Krishnamoorthi, Raja [D-IL-8]	D · IL		Nov 1, 2023
Rep. Moulton, Seth [D-MA-6]	D · MA		Nov 1, 2023
Rep. Sherrill, Mikie [D-NJ-11]	D · NJ		Nov 6, 2023
Rep. Fischbach, Michelle [R-MN-7]	R · MN		Nov 13, 2023
Rep. Finstad, Brad [R-MN-1]	R · MN		Nov 28, 2023
Rep. Hern, Kevin [R-OK-1]	R · OK		Nov 28, 2023
Rep. Panetta, Jimmy [D-CA-19]	D · CA		Nov 28, 2023
Rep. Ellzey, Jake [R-TX-6]	R · TX		Dec 4, 2023
Rep. Gottheimer, Josh [D-NJ-5]	D · NJ		Dec 4, 2023
Rep. Cammack, Kat [R-FL-3]	R · FL		Dec 5, 2023
Rep. Owens, Burgess [R-UT-4]	R · UT		Dec 6, 2023

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Reported By	Dec 12, 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 S 3084	Identical bill	Nov 7, 2023: Star Print ordered on report 118-107.

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

- **Dec 12, 2023:** Reported (Amended) by the Committee on Ways and Means. H. Rept. 118-309.
- **Dec 12, 2023:** Placed on the Union Calendar, Calendar No. 249.
- **Nov 30, 2023:** Committee Consideration and Mark-up Session Held
- **Nov 30, 2023:** Ordered to be Reported in the Nature of a Substitute (Amended) by the Yeas and Nays: 40 - 0.
- **Oct 25, 2023:** Referred to the House Committee on Ways and Means.
- **Oct 19, 2023:** Introduced in House