

HR 2186

To amend the Internal Revenue Code of 1986 to restore the limitation on downward attribution of stock ownership in applying constructive ownership rules.

Congress: 119 (2025–2027, Current)

Chamber: House

Policy Area: Taxation

Introduced: Mar 18, 2025

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

Latest Action: Referred to the House Committee on Ways and Means. (Mar 18, 2025)

Official Text: <https://www.congress.gov/bill/119th-congress/house-bill/2186>

Sponsor

Name: Rep. Estes, Ron [R-KS-4]

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

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Moore, Gwen [D-WI-4]	D · WI		Mar 18, 2025

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Mar 18, 2025

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
119 HR 1	Related bill	Jul 4, 2025: Became Public Law No: 119-21.
119 S 1605	Related bill	May 6, 2025: Read twice and referred to the Committee on Finance.

Summary

No summary is currently available for this bill.

Actions Timeline

- Mar 18, 2025:** Introduced in House
- Mar 18, 2025:** Referred to the House Committee on Ways and Means.

LegiList

CONGRESS, MADE CLEAR.

Search Every Federal Bill, Law, and Vote

LegiList is the fastest way to research Congress. Track any bill from introduction to enactment, see how every legislator voted, follow committee activity, and read the full text of every bill — all in one place, always up to date.

legilist.com

Free Course: Learn How Congress Actually Works

LegiList Learn is a free, self-paced course that walks through the entire legislative process — from drafting a bill to a presidential signature. Seven modules, plain language, no politics. Earn a certificate when you finish.

legilist.com/learn

Developer API: Build Apps on Legislative Data

The LegiList API gives developers direct access to bills, votes, legislators, committees, and more. Start free with 1,000 requests per day — no credit card required. Upgrade to Pro when you need to scale.

legilist.com/api

Public data belongs to the public. — legilist.com