

108TH CONGRESS
1ST SESSION

H. R. 2368

To amend the Internal Revenue Code of 1986 to tax the campaign committees of candidates for State and local public office in the same manner as campaign committees of candidates for Congress.

IN THE HOUSE OF REPRESENTATIVES

JUNE 5, 2003

Mr. GREEN of Texas (for himself, Mr. REYES, Mr. EDWARDS, Mr. GONZALEZ, Mr. RODRIGUEZ, Mr. STENHOLM, Mr. ORTIZ, Mr. SANDLIN, Ms. EDDIE BERNICE JOHNSON of Texas, Mr. LAMPSON, Mr. TURNER of Texas, Mr. FROST, Mr. BELL, Ms. JACKSON-LEE of Texas, Mr. HINOJOSA, Mr. DOGGETT, and Mr. HALL) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to tax the campaign committees of candidates for State and local public office in the same manner as campaign committees of candidates for Congress.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. EXTENSION OF SPECIAL RULE FOR PRINCIPAL**
2 **CAMPAIGN COMMITTEES TO CANDIDATES**
3 **FOR STATE OR LOCAL PUBLIC OFFICE.**

4 (a) **IN GENERAL.**—Subparagraph (A) of section
5 527(h)(2) of the Internal Revenue Code of 1986 (relating
6 to principal campaign committee defined) is amended—

7 (1) by inserting “or for State or local public of-
8 fice” after “a candidate for Congress”, and

9 (2) in clause (i), by inserting “in the case of a
10 candidate for Congress,” before “section 302(e)”.

11 (b) **EFFECTIVE DATE.**—The amendments made by
12 this section shall apply to taxable years beginning after
13 the date of the enactment of this Act.

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