

115TH CONGRESS
1ST SESSION

H. J. RES. 54

Disapproving the rule submitted by the Department of the Treasury and the Internal Revenue Service relating to documentation requirements for certain related-party interests in a corporation to be treated as indebtedness.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 31, 2017

Mr. ROKITA submitted the following joint resolution; which was referred to the Committee on Ways and Means

JOINT RESOLUTION

Disapproving the rule submitted by the Department of the Treasury and the Internal Revenue Service relating to documentation requirements for certain related-party interests in a corporation to be treated as indebtedness.

- 1 *Resolved by the Senate and House of Representatives*
- 2 *of the United States of America in Congress assembled,*
- 3 That the Congress disapproves the rules submitted by the
- 4 Department of the Treasury and the Internal Revenue
- 5 Service relating to documentation requirements for certain
- 6 related-party interests in a corporation to be treated as

1 indebtedness (published at 81 Fed. Reg. 72858 (October
2 21, 2016)), and such rule shall have no force or effect.

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