

119TH CONGRESS
1ST SESSION

S. J. RES. 95

Providing for congressional disapproval under chapter 8 of title 5, United States Code, of the rule submitted by the Internal Revenue Service relating to “Interim Guidance Simplifying Application of the Corporate Alternative Minimum Tax to Partnerships”.

IN THE SENATE OF THE UNITED STATES

NOVEMBER 18, 2025

Mr. WYDEN introduced the following joint resolution; which was read twice
and referred to the Committee on Finance

JOINT RESOLUTION

Providing for congressional disapproval under chapter 8 of title 5, United States Code, of the rule submitted by the Internal Revenue Service relating to “Interim Guidance Simplifying Application of the Corporate Alternative Minimum Tax to Partnerships”.

1 *Resolved by the Senate and House of Representatives*
2 *of the United States of America in Congress assembled,*
3 That Congress disapproves the rule submitted by the In-
4 ternal Revenue Service relating to “Interim Guidance
5 Simplifying Application of the Corporate Alternative Min-

- 1 imum Tax to Partnerships'' (IRS Notice 2025–28), and
- 2 such rule shall have no force or effect.

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