

108TH CONGRESS  
1ST SESSION

# H. R. 429

To amend the Internal Revenue Code of 1986 to provide that the graduated income tax rates that apply to principal campaign committees of candidates for Congress shall apply to all comparable committees of candidates for State and local offices.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 28, 2003

Mr. SENSENBRENNER introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to provide that the graduated income tax rates that apply to principal campaign committees of candidates for Congress shall apply to all comparable committees of candidates for State and local offices.

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

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “State and Local Can-  
5       didate Fairness Act of 2003”.

1 **SEC. 2. GRADUATED RATES TO APPLY TO PRINCIPAL CAM-**  
2 **PAIGN COMMITTEES OF CANDIDATES FOR**  
3 **STATE AND LOCAL OFFICES.**

4 (a) IN GENERAL.—Subparagraph (A) of section  
5 527(h)(2) of the Internal Revenue Code of 1986 (defining  
6 principal campaign committee) is amended to read as fol-  
7 lows:

8 “(A) IN GENERAL.—For purposes of this  
9 subsection, the term ‘principal campaign com-  
10 mittee’ means the political committee des-  
11 ignated by a candidate for Congress or for  
12 State or local public office as his principal cam-  
13 paign committee for purposes of this sub-  
14 section. A candidate for Congress may des-  
15 ignate under the preceding sentence only a com-  
16 mittee designated by such candidate as his prin-  
17 cipal campaign committee for purposes of sec-  
18 tion 302(e) of the Federal Election Campaign  
19 Act of 1971 (2 U.S.C. 432(e)).”

20 (b) CONFORMING AMENDMENT.—Subparagraph (B)  
21 of section 527(h)(2) of such Code is amended by striking  
22 “subparagraph (A)(ii)” and inserting “the first sentence  
23 of subparagraph (A)”.

1       (c) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to taxable years beginning after  
3 the date of the enactment of this Act.

