

108TH CONGRESS  
2D SESSION

# H. R. 5414

To amend the Internal Revenue Code of 1986 to deny the foreign tax credit and the benefits of deferral to companies doing business in Sudan until the Government of Sudan takes demonstrable steps to end genocide in Sudan.

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## IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 19, 2004

Mr. RANGEL 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 deny the foreign tax credit and the benefits of deferral to companies doing business in Sudan until the Government of Sudan takes demonstrable steps to end genocide in Sudan.

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. DENIAL OF FOREIGN TAX CREDIT FOR TAXES**  
2 **PAID TO SUDAN UNTIL STEPS ARE TAKEN TO**  
3 **END GENOCIDE.**

4 Section 901(j)(2) of the Internal Revenue Code of  
5 1986 is amended by adding at the end the following new  
6 subparagraph:

7 “(C) SPECIAL RULE FOR SUDAN.—In addi-  
8 tion to any period during which this subsection  
9 would otherwise apply to Sudan, this subsection  
10 shall apply to Sudan during the period—

11 “(i) beginning on the date of the en-  
12 actment of this subparagraph, and

13 “(ii) ending on the date the Secretary  
14 of State determines and certifies to the  
15 Secretary of the Treasury that the Govern-  
16 ment of Sudan has ceased to support acts  
17 of genocide in the Darfur region of Sudan,  
18 and has taken demonstrable steps to—

19 “(I) end acts of genocide in the  
20 Darfur region of Sudan,

21 “(II) ensure that the armed  
22 forces of Sudan and any associated  
23 militias are not attacking civilians or  
24 obstructing human rights monitors or  
25 the provision of humanitarian assist-  
26 ance,

1 “(III) demobilize and disarm mi-  
2 litias supported or created by the Gov-  
3 ernment of Sudan,

4 “(IV) allow full and unfettered  
5 access for the provision of humani-  
6 tarian assistance to all regions of  
7 Sudan, including Darfur, and

8 “(V) cooperate fully with the Af-  
9 rican Union, the United Nations, and  
10 all other observer, monitoring, and  
11 protection missions mandated to oper-  
12 ate in Sudan.”.

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