Calendar No. 297

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 (for himself, Mr. KING, and Mr. PETERS) introduced the following joint resolution; which was read twice and referred to the Committee on Finance

DECEMBER 18, 2025

Committee discharged, by petition, pursuant to 5 U.S.C. 802(c), and placed on the calendar

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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".

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That Congress disapproves the rule submitted by the Internal Revenue Service relating to "Interim Guidance Simplifying Application of the Corporate Alternative Minimum Tax to Partnerships" (IRS Notice 2025–28), and such rule shall have no force or effect.

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