

117TH CONGRESS  
2D SESSION

# H. R. 9250

To amend the Internal Revenue Code of 1986 to modify the source rules  
for personal property sales in possessions of the United States.

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IN THE HOUSE OF REPRESENTATIVES

OCTOBER 28, 2022

Ms. PLASKETT 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 modify  
the source rules for personal property sales in possessions  
of the United States.

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 “Territorial Tax Parity  
5       and Clarification Act”.

6       **SEC. 2. MODIFICATION OF SOURCE RULES FOR PERSONAL**  
7       **PROPERTY SALES IN POSSESSIONS.**

8       (a) IN GENERAL.—Section 865(j)(3) of the Internal  
9       Revenue Code of 1986 is amended by inserting “, 932,”  
10      after “931”.

1       (b) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 2021.

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