

Inflation Reduction Act of 2022 (P.L. 117-169)

PRIOR LAW

HOUSE OF REPRESENTATIVES H.R. 5376

[[H.R. 5376](#), 117th Cong., 1st Sess. (Nov. 19, 2021)]

TITLE XIII--COMMITTEE ON WAYS AND MEANS

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Subtitle H--Responsibly Funding Our Priorities

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PART 1--CORPORATE AND INTERNATIONAL TAX REFORMS

Subpart A--Corporate Provisions

SEC. 138101. CORPORATE ALTERNATIVE MINIMUM TAX.

HOUSE OF REPRESENTATIVES H.R. 5376

HOUSE OF REPRESENTATIVE BUDGET COMMITTEE REPORT

[H. Rep. No. 117-130, Book 1, 117th Cong., 1st Sess. (Sept. 27, 2021)]

HOUSE OF REPRESENTATIVE BUDGET COMMITTEE REPORT

[H. Rep. No. 117-130, Book 2, 117th Cong., 1st Sess. (Sept. 27, 2021)]

No reference.

HOUSE OF REPRESENTATIVE BUDGET COMMITTEE REPORT

[H. Rep. No. 117-130, Book e, 117th Cong., 1st Sess. (Sept. 27, 2021)]

No reference.

SENATE H.R. 5376

[[H.R. 5376](#), 117th Cong., 2nd Sess. (Aug. 7, 2022)]

TITLE I--COMMITTEE ON FINANCE

Subtitle A--Deficit Reduction

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PART 1--CORPORATE TAX REFORM

SEC. 10101. CORPORATE ALTERNATIVE MINIMUM TAX.

SENATE FINANCE COMMITTEE REPORT

No report.

ADOPTED VERSION P.L. 117-169

[P.L. [117-169](#) (115th Cong., 2nd, Sess., Aug. 16, 2022)]

TITLE I--COMMITTEE ON FINANCE

Subtitle A--Deficit Reduction

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PART 1--CORPORATE TAX REFORM

SEC. 10101. CORPORATE ALTERNATIVE MINIMUM TAX.

CONFERENCE COMMITTEE REPORT

No report.

BACKGROUND MATERIALS

**DESCRIPTION OF THE SENATE FINANCE CHAIRMAN'S MODIFICATION TO
THE CHAIRMAN'S MARK OF THE "TAX CUTS AND JOBS ACT"**

[[JCX-56-17](#) (Nov. 14, 2017)]

[Senate Finance Committee Chairman's Mark Modification Correction (JCT Description [JCX-56R-17](#))]