

Bill Fact Sheet – December 5, 2025 https://legilist.com

Bill page: https://legilist.com/bill/107/s/1710

S 1710

A bill to amend the Internal Revenue Code of 1986 to provide that tips received for certain services shall not be subject to income or employment taxes.

Congress: 107 (2001–2003, Ended)

Chamber: Senate
Policy Area: Taxation
Introduced: Nov 15, 2001

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Nov 15, 2001)

Official Text: https://www.congress.gov/bill/107th-congress/senate-bill/1710

Sponsor

Name: Sen. Smith, Bob [R-NH]

Party: Republican • State: NH • Chamber: Senate

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Nov 15, 2001

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Nov 15, 2001)

Amends the Internal Revenue Code to make revisions concerning the treatment of tip income for specified services, including treating a limited amount of tips as property transferred by gift.

Actions Timeline

- Nov 15, 2001: Introduced in Senate
- Nov 15, 2001: Read twice and referred to the Committee on Finance.