

## S 189

Small Business Works Act of 2001

**Congress:** 107 (2001–2003, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Jan 25, 2001

**Current Status:** Sponsor introductory remarks on measure. (CR S4597)

**Latest Action:** Sponsor introductory remarks on measure. (CR S4597) (May 9, 2001)

**Official Text:** <https://www.congress.gov/bill/107th-congress/senate-bill/189>

### Sponsor

**Name:** Sen. Bond, Christopher S. [R-MO]

**Party:** Republican • **State:** MO • **Chamber:** Senate

### Cosponsors (4 total)

| Cosponsor                    | Party / State | Role | Date Joined  |
|------------------------------|---------------|------|--------------|
| Sen. Enzi, Michael B. [R-WY] | R · WY        |      | Jan 29, 2001 |
| Sen. Hutchinson, Tim [R-AR]  | R · AR        |      | Jan 29, 2001 |
| Sen. Cochran, Thad [R-MS]    | R · MS        |      | Feb 1, 2001  |
| Sen. Burns, Conrad R. [R-MT] | R · MT        |      | Feb 13, 2001 |

### Committee Activity

| Committee         | Chamber | Activity    | Date         |
|-------------------|---------|-------------|--------------|
| Finance Committee | Senate  | Referred To | Jan 25, 2001 |

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of Jan 25, 2001)

Small Business Works Act of 2001 - Amends Internal Revenue Code provisions concerning small business to, among other things: (1) permit a deduction for 100 percent of the costs of health insurance for the self-employed; (2) repeal the alternative minimum tax on individuals; (3) permanently extend the credit for increasing research activities; (4) increase the deduction for business meals; (5) not require the use of the accrual method of accounting (thereby permitting cash accounting); (6) increase the expensing dollar limitation; (7) specify that computer software is eligible for expensing; and (8) revise specified penalties.

## Actions Timeline

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- **May 9, 2001:** Sponsor introductory remarks on measure. (CR S4597)
- **Jan 25, 2001:** Introduced in Senate
- **Jan 25, 2001:** Sponsor introductory remarks on measure. (CR S576-579)
- **Jan 25, 2001:** Read twice and referred to the Committee on Finance.

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