

## HR 5101

To overrule United States v. Fior D'Italia, Inc.

**Congress:** 107 (2001–2003, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jul 11, 2002

**Current Status:** Referred to the House Committee on Ways and Means.

**Latest Action:** Referred to the House Committee on Ways and Means. (Jul 11, 2002)

**Official Text:** <https://www.congress.gov/bill/107th-congress/house-bill/5101>

### Sponsor

**Name:** Rep. Hefley, Joel [R-CO-5]

**Party:** Republican • **State:** CO • **Chamber:** House

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

| Committee                | Chamber | Activity    | Date         |
|--------------------------|---------|-------------|--------------|
| Ways and Means Committee | House   | Referred To | Jul 11, 2002 |

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of Jul 11, 2002)

States that the Internal Revenue Code shall be applied without regard to the Supreme Court's decision in United States v. Fior D'Italia (which permitted use of the aggregate estimation method when calculating an employer's total Federal Insurance Contribution Act (FICA) liability for tips received by employees rather than basing FICA liability on each employee's actual tips).

### Actions Timeline

- **Jul 11, 2002:** Introduced in House
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