

HR 118

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

Congress: 108 (2003–2005, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jan 7, 2003

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

Latest Action: Referred to the House Committee on Ways and Means. (Jan 7, 2003)

Official Text: <https://www.congress.gov/bill/108th-congress/house-bill/118>

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	Jan 7, 2003

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Jan 7, 2003)

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

- **Jan 7, 2003:** Introduced in House
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