

HR 2097

To amend the Internal Revenue Code of 1986 to change certain threshold and other tests in order to decrease the amount of farm labor wages that are subject to Social Security and Medicare taxes, and for other purposes.

Congress: 108 (2003–2005, Ended)

Chamber: House

Policy Area: Taxation

Introduced: May 14, 2003

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

Latest Action: Referred to the House Committee on Ways and Means. (May 14, 2003)

Official Text: <https://www.congress.gov/bill/108th-congress/house-bill/2097>

Sponsor

Name: Rep. Lewis, Ron [R-KY-2]

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

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	May 14, 2003

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of May 14, 2003)

Amends the Internal Revenue Code and the Social Security Act to increase the cash remuneration or employer expenditure thresholds for agricultural labor wage purposes.

Exempts from the definition of "employment" for employer tax purposes agricultural labor performed by a full-time student under 18 years old.

Amends the Code to provide for collection coordination of agricultural labor employment tax and income tax.

Actions Timeline

- **May 14, 2003:** Introduced in House
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