

## HR 1091

To amend the Internal Revenue Code of 1986 to provide for small business tax incentives, to amend the Fair Labor Standards Act of 1938 to increase the minimum wage and to increase the exemption for annual gross volume of sales made or business done by an enterprise, and for other purposes.

**Congress:** 109 (2005–2007, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Mar 3, 2005

**Current Status:** Referred to the Subcommittee on Workforce Protections.

**Latest Action:** Referred to the Subcommittee on Workforce Protections. (Apr 18, 2005)

**Official Text:** <https://www.congress.gov/bill/109th-congress/house-bill/1091>

### Sponsor

**Name:** Rep. English, Phil [R-PA-3]

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

### Cosponsors (4 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Weller, Jerry [R-IL-11]	R · IL		Mar 15, 2005
Rep. Simmons, Rob [R-CT-2]	R · CT		Apr 12, 2005
Rep. Shays, Christopher [R-CT-4]	R · CT		Apr 14, 2005
Rep. Weldon, Curt [R-PA-7]	R · PA		Apr 20, 2005

### Committee Activity

Committee	Chamber	Activity	Date
Education and Workforce Committee	House	Referred to	Apr 18, 2005
Ways and Means Committee	House	Referred To	Mar 3, 2005

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
109 HR 5368	Related bill	<b>Jun 12, 2006:</b> Referred to the Subcommittee on Workforce Protections.

Amends the Internal Revenue Code to make permanent the increased expensing allowance (\$100,000) for depreciable business property. Increases to \$500,000 the income threshold for reducing the expensing allowance and makes such threshold amount permanent. Provides for an inflation adjustment to the allowance and the threshold.

Allows a credit against alternative minimum tax liability for the work opportunity tax credit, the welfare to work tax credit, and the tax credit for increasing research activities.

Provides for a minimum standard tax deduction of \$2,500 for expenses for the business use of a home.

Amends the Fair Labor Standards Act of 1938 to: (1) exempt from minimum wage requirements employers with less than ten employees; (2) increase the minimum wage to \$5.50 beginning October 1, 2006, \$6.00 beginning October 1, 2007, and \$6.50 beginning October 1, 2008; and (3) phase in an increase in the gross volume of sales amount applicable to the small business exemption from minimum wage requirements.

Amends title XVI (Supplemental Security Income) of the Social Security Act to exclude from income determinations under the supplemental security income programs minimum wage income that exceeds certain earned income.

### **Actions Timeline**

---

- **Apr 18, 2005:** Referred to the Subcommittee on Workforce Protections.
- **Mar 3, 2005:** Introduced in House
- **Mar 3, 2005:** Introduced in House
- **Mar 3, 2005:** Referred to the Committee on Ways and Means, and in addition to the Committee on Education and the Workforce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.
- **Mar 3, 2005:** Referred to the Committee on Ways and Means, and in addition to the Committee on Education and the Workforce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.
- **Mar 3, 2005:** Referred to the Committee on Ways and Means, and in addition to the Committee on Education and the Workforce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.