

Bill Fact Sheet - December 5, 2025 https://legilist.com Bill page: https://legilist.com/bill/109/hr/1345

HR 1345

Cosmetology Tax Fairness and Compliance Act of 2005

Congress: 109 (2005–2007, Ended)

Chamber: House Policy Area: Taxation Introduced: Mar 16, 2005

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

Latest Action: Referred to the House Committee on Ways and Means. (Mar 16, 2005)

Official Text: https://www.congress.gov/bill/109th-congress/house-bill/1345

Sponsor

Name: Rep. Johnson, Nancy L. [R-CT-5]

Party: Republican • State: CT • Chamber: House

Cosponsors (31 total)

Cosponsors (51 total)			
Cosponsor	Party / State	Role	Date Joined
Rep. Hayworth, J. D. [R-AZ-5]	$R \cdot AZ$		Mar 16, 2005
Rep. Lewis, Ron [R-KY-2]	$R \cdot KY$		Mar 16, 2005
Rep. Ramstad, Jim [R-MN-3]	$R \cdot MN$		Mar 16, 2005
Rep. Chocola, Chris [R-IN-2]	$R \cdot IN$		Mar 17, 2005
Rep. Granger, Kay [R-TX-12]	$R \cdot TX$		Apr 5, 2005
Rep. Green, Mark [R-WI-8]	$R \cdot WI$		Apr 5, 2005
Rep. Kelly, Sue W. [R-NY-19]	$R \cdot NY$		Apr 19, 2005
Rep. Sensenbrenner, F. James, Jr. [R-WI-5]	$R \cdot WI$		Apr 21, 2005
Rep. Shadegg, John B. [R-AZ-3]	$R \cdot AZ$		May 4, 2005
Rep. Akin, W. Todd [R-MO-2]	$R \cdot MO$		May 17, 2005
Rep. Abercrombie, Neil [D-HI-1]	$D \cdot HI$		May 19, 2005
Rep. Hinojosa, Ruben [D-TX-15]	$D\cdotTX$		May 19, 2005
Rep. Pitts, Joseph R. [R-PA-16]	$R \cdot PA$		May 19, 2005
Rep. Ryan, Paul [R-WI-1]	$R \cdot WI$		May 19, 2005
Rep. Rangel, Charles B. [D-NY-15]	$D \cdot NY$		Jun 8, 2005
Rep. Gallegly, Elton [R-CA-24]	$R \cdot CA$		Jun 14, 2005
Rep. Lewis, John [D-GA-5]	D · GA		Jun 14, 2005
Rep. Musgrave, Marilyn N. [R-CO-4]	$R \cdot CO$		Jun 14, 2005
Rep. English, Phil [R-PA-3]	$R \cdot PA$		Jun 17, 2005
Rep. Hulshof, Kenny C. [R-MO-9]	$R \cdot MO$		Jun 21, 2005
Rep. Herger, Wally [R-CA-2]	$R \cdot CA$		Jul 14, 2005
Rep. Allen, Thomas H. [D-ME-1]	$D\cdotME$		Sep 27, 2005
Rep. Fitzpatrick, Michael G. [R-PA-8]	$R \cdot PA$		Dec 7, 2005
Rep. McCrery, Jim [R-LA-4]	$R \cdot LA$		Feb 14, 2006
Rep. Pryce, Deborah [R-OH-15]	$R \cdot OH$		Feb 14, 2006
Rep. Shays, Christopher [R-CT-4]	$R \cdot CT$		Feb 14, 2006
Rep. DeGette, Diana [D-CO-1]	D · CO		Mar 7, 2006
Rep. Kline, John [R-MN-2]	$R \cdot MN$		Mar 8, 2006
Rep. Case, Ed [D-HI-2]	D · HI		May 18, 2006
Rep. Jones, Stephanie Tubbs [D-OH-11]	$D\cdotOH$		Jul 17, 2006
Rep. Johnson, Sam [R-TX-3]	$R \cdot TX$		Dec 5, 2006

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Mar 16, 2005

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill Relat	onship Last Action
109 S 327 Relat	d bill Feb 9, 2005: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S1202-1203)

Summary (as of Mar 16, 2005)

Cosmetology Tax Fairness and Compliance Act of 2005 - Amends the Internal Revenue Code to extend the tax credit for social security taxes paid for employee cash tips to employers of cosmetologists.

Requires employers of cosmetologists to report income and tips of their cosmetologist employees and to provide income and tip information to self-employed cosmetologists to whom they pay more than \$600 in the taxable year. Imposes similar reporting requirements upon individuals who rent chairs to cosmetologists. Requires such employers to provide their cosmetologist employees and self-employed cosmetologists with information on the tax and tip reporting obligations of employees and self-employed individuals.

Actions Timeline

Mar 16, 2005: Introduced in House
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