S 3583

A bill to amend the Internal Revenue Code of 1986 to regulate payroll tax deposit agents.

Congress: 109 (2005–2007, Ended)
Chamber: Senate
Policy Area: Taxation
Introduced: Jun 27, 2006
Current Status: Sponsor introductory remarks on measure. (CR S7552-7553)
Latest Action: Sponsor introductory remarks on measure. (CR S7552-7553) (Jul 14, 2006)
Official Text: https://www.congress.gov/bill/109th-congress/senate-bill/3583

Sponsor

Name: Sen. Snowe, Olympia J. [R-ME]
Party: Republican • **State:** ME • **Chamber:** Senate

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jun 27, 2006

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Jun 27, 2006)

Amends the Internal Revenue Code to require the Secretary of the Treasury to establish a registration system for payroll tax deposit agents. Requires such agents to: (1) submit to a bond or annual audit; (2) make certain disclosures to their clients concerning liability for payment of employment taxes; and (3) pay penalties for failing to collect or pay over employment taxes or for attempting to evade or defeat payment of such taxes.

Actions Timeline

- **Jul 14, 2006:** Sponsor introductory remarks on measure. (CR S7552-7553)
- **Jun 27, 2006:** Introduced in Senate
- **Jun 27, 2006:** Read twice and referred to the Committee on Finance.

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