

HR 3841

Small Employer Tax Relief Act of 2005

Congress: 109 (2005–2007, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Sep 21, 2005

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

Latest Action: Referred to the House Committee on Ways and Means. (Sep 21, 2005)

Official Text: <https://www.congress.gov/bill/109th-congress/house-bill/3841>

Sponsor

Name: Rep. Manzullo, Donald A. [R-IL-16]

Party: Republican • State: IL • Chamber: House

Cosponsors (10 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Akin, W. Todd [R-MO-2]	R · MO		Sep 21, 2005
Rep. Bartlett, Roscoe G. [R-MD-6]	R · MD		Sep 21, 2005
Rep. Gohmert, Louie [R-TX-1]	R · TX		Sep 21, 2005
Rep. Kelly, Sue W. [R-NY-19]	R · NY		Sep 21, 2005
Rep. King, Steve [R-IA-5]	R · IA		Sep 21, 2005
Rep. McCotter, Thaddeus G. [R-MI-11]	R · MI		Sep 21, 2005
Rep. Poe, Ted [R-TX-2]	R · TX		Sep 21, 2005
Rep. Graves, Sam [R-MO-6]	R · MO		Sep 28, 2005
Rep. Hobson, David L. [R-OH-7]	R · OH		Sep 28, 2005
Rep. Sodrel, Michael E. [R-IN-9]	R · IN		Oct 25, 2005

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Sep 21, 2005

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Small Employer Tax Relief Act of 2005 - Amends Internal Revenue Code provisions relating to small business, including to: (1) allow the deduction from self-employment income of self-employed health insurance costs; (2) reduce in 2006 the federal unemployment tax rate; (3) increase permanently the expensing allowance for small business assets; (4) repeal the alternative minimum tax on individuals after 2009; (5) allow certain small business employers a tax credit for the training of highly-skilled employees; (6) make permanent the work opportunity and the welfare-to-work tax credits; (7) increase depreciation and expensing allowances for certain business assets; (8) allow a standard tax deduction for home office expenses; (9) revise certain S corporation requirements; and (10) waive certain tax penalties for noncompliant tax deposits.

Actions Timeline

- **Sep 21, 2005:** Introduced in House
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