

S 1773

Small Business Payroll Protection Act of 2007

Congress: 110 (2007–2009, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jul 12, 2007

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Jul 12, 2007)

Official Text: <https://www.congress.gov/bill/110th-congress/senate-bill/1773>

Sponsor

Name: Sen. Snowe, Olympia J. [R-ME]

Party: Republican • **State:** ME • **Chamber:** Senate

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Isakson, Johnny [R-GA]	R · GA		Oct 1, 2007

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jul 12, 2007

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Jul 12, 2007)

Small Business Payroll Protection Act of 2007 - Amends the Internal Revenue Code to require the Secretary of the Treasury to establish a registration system for payroll tax deposit agents (defined as any person that provides payroll processing or tax filing and deposit service to one or more employers). Requires such agents to: (1) submit a bond or to submit to quarterly third-party certifications; (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.

Requires the Secretary of the Treasury to: (1) issue a notice of confirmation of any address change for an employer making employment tax payments; and (2) send such notice to both the employer's former and new address.

Actions Timeline

- **Jul 12, 2007:** Introduced in Senate
- **Jul 12, 2007:** Sponsor introductory remarks on measure. (CR S9138)
- **Jul 12, 2007:** Read twice and referred to the Committee on Finance.