

HR 7103

Small Business Efficiency Act of 2008

Congress: 110 (2007–2009, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Sep 25, 2008

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

Latest Action: Referred to the House Committee on Ways and Means. (Sep 25, 2008)

Official Text: <https://www.congress.gov/bill/110th-congress/house-bill/7103>

Sponsor

Name: Rep. Pomeroy, Earl [D-ND-At Large]

Party: Democratic • **State:** ND • **Chamber:** House

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Brady, Kevin [R-TX-8]	R · TX		Sep 25, 2008

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Sep 25, 2008

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Sep 25, 2008)

Small Business Efficiency Act of 2008- Amends the Internal Revenue Code to treat professional employer organizations (PEOs), certified by the Internal Revenue Service (IRS), as employers for employment tax purposes (thus allowing such PEOs to pay wages and collect and remit payroll taxes on behalf of an employer).

Sets forth IRS certification requirements for PEOs, including financial review and reporting requirements. Requires a PEO to post a bond (the greater of \$50,000 or 5% of the organization's tax liability for the preceding calendar year not to exceed \$1,000,000) to guarantee payment of employment taxes.

Actions Timeline

- **Sep 25, 2008:** Introduced in House
- **Sep 25, 2008:** Referred to the House Committee on Ways and Means.

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