

S 3786

Fair Playing Field Act of 2010

Congress: 111 (2009–2011, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Sep 15, 2010

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

Latest Action: Read twice and referred to the Committee on Finance. (Sep 15, 2010)

Official Text: <https://www.congress.gov/bill/111th-congress/senate-bill/3786>

Sponsor

Name: Sen. Kerry, John F. [D-MA]

Party: Democratic • **State:** MA • **Chamber:** Senate

Cosponsors (19 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Akaka, Daniel K. [D-HI]	D · HI		Sep 15, 2010
Sen. Brown, Sherrod [D-OH]	D · OH		Sep 15, 2010
Sen. Franken, Al [D-MN]	D · MN		Sep 15, 2010
Sen. Gillibrand, Kirsten E. [D-NY]	D · NY		Sep 15, 2010
Sen. Leahy, Patrick J. [D-VT]	D · VT		Sep 15, 2010
Sen. Menendez, Robert [D-NJ]	D · NJ		Sep 15, 2010
Sen. Murray, Patty [D-WA]	D · WA		Sep 15, 2010
Sen. Schumer, Charles E. [D-NY]	D · NY		Sep 15, 2010
Sen. Durbin, Richard J. [D-IL]	D · IL		Sep 16, 2010
Sen. Sanders, Bernard [I-VT]	I · VT		Sep 16, 2010
Sen. Inouye, Daniel K. [D-HI]	D · HI		Sep 21, 2010
Sen. Cardin, Benjamin L. [D-MD]	D · MD		Sep 22, 2010
Sen. Merkley, Jeff [D-OR]	D · OR		Sep 22, 2010
Sen. Burris, Roland [D-IL]	D · IL		Sep 23, 2010
Sen. Boxer, Barbara [D-CA]	D · CA		Sep 27, 2010
Sen. Feingold, Russell D. [D-WI]	D · WI		Sep 28, 2010
Sen. Harkin, Tom [D-IA]	D · IA		Sep 28, 2010
Sen. Tester, Jon [D-MT]	D · MT		Sep 28, 2010
Sen. Wyden, Ron [D-OR]	D · OR		Sep 29, 2010

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Sep 15, 2010

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
111 HR 6128	Identical bill	Sep 15, 2010: Referred to the House Committee on Ways and Means.

Summary (as of Sep 15, 2010)

Fair Playing Field Act of 2010 - Amends the Internal Revenue Code, with respect to the classification of workers for employment tax purposes, to: (1) repeal the prohibition against issuance of regulations and guidance by the Secretary of the Treasury on workers' employment tax status (i.e., as an employee or as an independent contractor) enacted by the Revenue Act of 1978; (2) direct the Secretary to issue regulations and other guidance to clarify the proper employment status of workers for employment tax purposes; (3) prohibit a retroactive assessment of employment tax, except with respect to certain skilled workers, for tax periods after December 31, 1978, and before a specified reclassification date for worker misclassifications, unless the taxpayer had no reasonable basis for not treating a worker as an employee; (4) require taxpayers who hire independent contractors on a regular and ongoing basis to provide such contractors with notice of their federal tax obligations, the labor and employment law protections that do not apply to them, and their right to seek a status determination from the Internal Revenue Service (IRS); and (5) eliminate reduced penalty provisions for failure to withhold income taxes for taxpayers who lack a reasonable basis for treating a worker as other than an employee (i.e., as an independent contractor).

Actions Timeline

- **Sep 15, 2010:** Introduced in Senate
- **Sep 15, 2010:** Sponsor introductory remarks on measure. (CR S7135-7136)
- **Sep 15, 2010:** Read twice and referred to the Committee on Finance.

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