HR 4585

Small Business Job Creation Tax Act of 2010

Congress: 111 (2009–2011, Ended)
Chamber: House
Policy Area: Taxation
Introduced: Feb 3, 2010
Current Status: Referred to the House Committee on Ways and Means.
Latest Action: Referred to the House Committee on Ways and Means. (Feb 3, 2010)
Official Text: https://www.congress.gov/bill/111th-congress/house-bill/4585

Sponsor

Name: Rep. Maloney, Carolyn B. [D-NY-14]
Party: Democratic • **State:** NY • **Chamber:** House

Cosponsors (2 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Green, Gene [D-TX-29]	D · TX		Feb 3, 2010
Rep. Pascrell, Bill, Jr. [D-NJ-8]	D · NJ		Feb 3, 2010

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Feb 3, 2010

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
111 S 2973	Identical bill	**Feb 2, 2010:** Sponsor introductory remarks on measure. (CR S430)

Summary (as of Feb 3, 2010)

Small Business Job Creation Tax Act of 2010 - Amends the Internal Revenue Code to allow employers a credit against payroll tax liability for a payroll increase in a quarter over a corresponding quarter in the previous calendar year. Sets the amount of such credit at 20% of such increase for employers that employ fewer than 100 employees and 15% for employers that employ 100 or more employees in any quarter. Limits the total credit amount available for all quarters to $500,000.

Directs the Commissioner of Internal Revenue to: (1) notify all employers required to withhold employment taxes of the enactment and applicability of this Act; and (2) report to Congress on enforcement measures taken to prevent and penalize fraud related to the payroll credit allowed by this Act.

Actions Timeline

- **Feb 3, 2010:** Introduced in House
- **Feb 3, 2010:** Sponsor introductory remarks on measure. (CR E146)
- **Feb 3, 2010:** Referred to the House Committee on Ways and Means.

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