

## HR 5864

Small Business Innovation through Investment Act of 2010

**Congress:** 111 (2009–2011, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jul 26, 2010

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Jul 26, 2010)

**Official Text:** <https://www.congress.gov/bill/111th-congress/house-bill/5864>

### Sponsor

**Name:** Rep. Sestak, Joe [D-PA-7]

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

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jul 26, 2010

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of Jul 26, 2010)

Small Business Innovation through Investment Act of 2010 - Amends the Internal Revenue Code to allow a new business-related tax credit for 30% of the equity investment in a small business concern. Allows a maximum credit of \$500,000, but reduces such amount by so much of \$250,000 that is not an investment in a manufacturing or biotechnology small business concern, a minority and women-owned small business, or a qualified HUBzone (historically underutilized business zone) small business concern. Terminates such credit after 2016.

Requires the Secretary of the Treasury to provide to the Administrator of the Small Business Administration (SBA) any data on the implementation and use of the equity investment in small business tax credit that is requested by the Administrator for analysis purposes. Requires the Administrator to report to Congress annually on the implementation and use of such tax credit.

## Actions Timeline

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- **Jul 26, 2010:** Introduced in House
- **Jul 26, 2010:** Referred to the House Committee on Ways and Means.

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