

## S 1330

Small Business Job Creation Tax Act of 2011

**Congress:** 112 (2011–2013, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Jul 6, 2011

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Jul 6, 2011)

**Official Text:** <https://www.congress.gov/bill/112th-congress/senate-bill/1330>

### Sponsor

**Name:** Sen. Casey, Robert P., Jr. [D-PA]

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

### Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Gillibrand, Kirsten E. [D-NY]	D · NY		Jul 6, 2011

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jul 6, 2011

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
112 S 3660	Related bill	<b>Dec 5, 2012:</b> Read twice and referred to the Committee on Finance.

### Summary (as of Jul 6, 2011)

Small Business Job Creation Tax Act of 2011- 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 \$250,000.

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

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- **Jul 6, 2011:** Introduced in Senate
- **Jul 6, 2011:** Read twice and referred to the Committee on Finance.