

HR 1957

Small Business Tax Equalization and Compliance Act of 2011

Congress: 112 (2011–2013, Ended)

Chamber: House

Policy Area: Taxation

Introduced: May 24, 2011

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

Latest Action: Referred to the House Committee on Ways and Means. (May 24, 2011)

Official Text: <https://www.congress.gov/bill/112th-congress/house-bill/1957>

Sponsor

Name: Rep. Johnson, Sam [R-TX-3]

Party: Republican • **State:** TX • **Chamber:** House

Cosponsors (19 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Berkley, Shelley [D-NV-1]	D · NV		May 24, 2011
Rep. Carter, John R. [R-TX-31]	R · TX		Jun 3, 2011
Rep. Sensenbrenner, F. James, Jr. [R-WI-5]	R · WI		Jun 3, 2011
Rep. Pingree, Chellie [D-ME-1]	D · ME		Aug 5, 2011
Rep. Tiberi, Patrick J. [R-OH-12]	R · OH		Oct 4, 2011
Rep. Michaud, Michael H. [D-ME-2]	D · ME		Oct 13, 2011
Rep. Pastor, Ed [D-AZ-4]	D · AZ		Oct 14, 2011
Rep. Kline, John [R-MN-2]	R · MN		Oct 25, 2011
Rep. Hirono, Mazie K. [D-HI-2]	D · HI		Oct 31, 2011
Rep. Bishop, Timothy H. [D-NY-1]	D · NY		Nov 3, 2011
Rep. Boustany, Charles W., Jr. [R-LA-7]	R · LA		Nov 14, 2011
Rep. Lewis, John [D-GA-5]	D · GA		Dec 8, 2011
Rep. Bilirakis, Gus M. [R-FL-9]	R · FL		Jan 24, 2012
Rep. Schock, Aaron [R-IL-18]	R · IL		Feb 28, 2012
Rep. Maloney, Carolyn B. [D-NY-14]	D · NY		Apr 26, 2012
Rep. Akin, W. Todd [R-MO-2]	R · MO		May 9, 2012
Rep. Heck, Joseph J. [R-NV-3]	R · NV		May 16, 2012
Rep. Johnson, Henry C. "Hank," Jr. [D-GA-4]	D · GA		May 16, 2012
Rep. Meehan, Patrick [R-PA-7]	R · PA		May 17, 2012

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	May 24, 2011

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
112 S 974	Identical bill	May 12, 2011: Read twice and referred to the Committee on Finance. (text of measure as introduced in Senate: CR S2943-2944)

Summary (as of May 24, 2011)

Small Business Tax Equalization and Compliance Act of 2011 - Amends the Internal Revenue Code to extend the tax credit for social security taxes paid for employee cash tips to employers of cosmetologists.

Requires employers of cosmetologists to report income and tips of their cosmetologist employees and to provide income and tip information to self-employed cosmetologists to whom they pay more than \$600 in the taxable year. Imposes similar reporting requirements upon individuals who rent chairs to cosmetologists. Requires such employers to provide their cosmetologist employees and self-employed cosmetologists with information on the tax and tip reporting obligations of employees and self-employed individuals.

Actions Timeline

- **May 24, 2011:** Introduced in House
- **May 24, 2011:** Referred to the House Committee on Ways and Means.