

## HR 3840

### Narrowing Exceptions for Withholding Taxes Act of 2012

**Congress:** 112 (2011–2013, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jan 31, 2012

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Jan 31, 2012)

**Official Text:** <https://www.congress.gov/bill/112th-congress/house-bill/3840>

## Sponsor

**Name:** Rep. Stark, Fortney Pete [D-CA-13]

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

## Cosponsors (6 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Crowley, Joseph [D-NY-7]	D · NY		Jan 31, 2012
Rep. Rangel, Charles B. [D-NY-15]	D · NY		Jan 31, 2012
Rep. Conyers, John, Jr. [D-MI-14]	D · MI		Feb 2, 2012
Rep. Grijalva, Raúl M. [D-AZ-7]	D · AZ		Feb 2, 2012
Rep. Filner, Bob [D-CA-51]	D · CA		Feb 9, 2012
Rep. Lee, Barbara [D-CA-9]	D · CA		Feb 15, 2012

## Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jan 31, 2012

## Subjects & Policy Tags

### Policy Area:

Taxation

## Related Bills

Bill	Relationship	Last Action
112 S 2343	Related bill	May 24, 2012: Returned to the Calendar. Calendar No. 365.

Narrowing Exceptions for Withholding Taxes Act of 2012 - Amends the Internal Revenue Code and title II (Old-Age, Survivors, and Disability Insurance Benefits) of the Social Security Act to require a shareholder of a subchapter S corporation engaged in a professional service business to include all items of income or loss attributable to such business in determining such shareholder's net earnings from self-employment for purposes of computing employment tax liability.

Defines a "professional service business" as any trade or business substantially all of the activities of which involve providing services in the fields of health, law, lobbying, engineering, architecture, accounting, actuarial science, performing arts, consulting, athletics, investment advice or management, or brokerage services.

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### **Actions Timeline**

- **Jan 31, 2012:** Introduced in House
- **Jan 31, 2012:** Sponsor introductory remarks on measure. (CR E92)
- **Jan 31, 2012:** Referred to the House Committee on Ways and Means.