

HR 4643

Small Business Tax Simplification Act

Congress: 112 (2011–2013, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Apr 25, 2012

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

Latest Action: Referred to the House Committee on Ways and Means. (Apr 25, 2012)

Official Text: <https://www.congress.gov/bill/112th-congress/house-bill/4643>

Sponsor

Name: Rep. Berg, Rick [R-ND-At Large]

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

Cosponsors (17 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Thompson, Mike [D-CA-1]	D · CA		Apr 25, 2012
Rep. Gerlach, Jim [R-PA-6]	R · PA		Apr 26, 2012
Rep. Herger, Wally [R-CA-2]	R · CA		Apr 26, 2012
Rep. Jenkins, Lynn [R-KS-2]	R · KS		Apr 26, 2012
Rep. Rangel, Charles B. [D-NY-15]	D · NY		Apr 26, 2012
Rep. Schock, Aaron [R-IL-18]	R · IL		Apr 26, 2012
Rep. Myrick, Sue Wilkins [R-NC-9]	R · NC		May 7, 2012
Rep. Roskam, Peter J. [R-IL-6]	R · IL		May 8, 2012
Rep. Eshoo, Anna G. [D-CA-14]	D · CA		May 9, 2012
Rep. Long, Billy [R-MO-7]	R · MO		May 16, 2012
Rep. Neal, Richard E. [D-MA-2]	D · MA		May 16, 2012
Rep. Canseco, Francisco "Quico" [R-TX-23]	R · TX		Jun 19, 2012
Rep. Miller, Jeff [R-FL-1]	R · FL		Jun 27, 2012
Rep. Smith, Adam [D-WA-9]	D · WA		Jun 28, 2012
Rep. Yoder, Kevin [R-KS-3]	R · KS		Jul 10, 2012
Rep. Hanabusa, Colleen W. [D-HI-1]	D · HI		Sep 25, 2012
Rep. Walberg, Tim [R-MI-7]	R · MI		Oct 26, 2012

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Apr 25, 2012

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Apr 25, 2012)

Small Business Tax Simplification Act - Amends the Internal Revenue Code to exempt certain small business taxpayers from the requirements of using the accrual method of accounting and of using inventories. Allows such taxpayers to use a cash method of accounting if they meet the gross receipts test and are not engaged in farming as a corporation. Increases the amount of the gross receipts test to \$10 million (currently, \$5 million) and permits an annual inflation adjustment of that amount.

Actions Timeline

- **Apr 25, 2012:** Introduced in House
- **Apr 25, 2012:** Sponsor introductory remarks on measure. (CR H2108)
- **Apr 25, 2012:** Referred to the House Committee on Ways and Means.

LegiList

CONGRESS, MADE CLEAR.

Search Every Federal Bill, Law, and Vote

LegiList is the fastest way to research Congress. Track any bill from introduction to enactment, see how every legislator voted, follow committee activity, and read the full text of every bill — all in one place, always up to date.

legiList.com

Free Course: Learn How Congress Actually Works

LegiList Learn is a free, self-paced course that walks through the entire legislative process — from drafting a bill to a presidential signature. Seven modules, plain language, no politics. Earn a certificate when you finish.

legiList.com/learn

Developer API: Build Apps on Legislative Data

The LegiList API gives developers direct access to bills, votes, legislators, committees, and more. Start free with 1,000 requests per day — no credit card required. Upgrade to Pro when you need to scale.

legiList.com/api

Public data belongs to the public. — legiList.com