

HR 3046

Small Business Health Care Tax Credit Improvement Act of 2013

Congress: 113 (2013–2015, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Aug 2, 2013

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

Latest Action: Referred to the House Committee on Ways and Means. (Aug 2, 2013)

Official Text: <https://www.congress.gov/bill/113th-congress/house-bill/3046>

Sponsor

Name: Rep. Pallone, Frank, Jr. [D-NJ-6]

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

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Aug 2, 2013

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Aug 2, 2013)

Small Business Health Care Tax Credit Improvement Act of 2013 - Amends the Internal Revenue Code, with respect to the tax credit for the health insurance expenses of small employers, to: (1) expand the eligibility of such employers for the credit by allowing them to have up to 50 full-time employees (currently, limited to no more than 25 full-time employees); (2) modify the phaseout of such credit based upon increases in the number of eligible employees and the employer's average annual wages; (3) increase the average annual wage limitation for 2013 and subsequent years; (4) repeal the requirement that employers make uniform contributions of at least 50% of each employee's premium to qualify for the tax credit; and (5) repeal the limitation on such credit based on the average premium in the small group market in the rating area in which an employee enrolls for coverage.

Actions Timeline

- **Aug 2, 2013:** Introduced in House
- **Aug 2, 2013:** Referred to the House Committee on Ways and Means.