

## 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**

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