

HR 348

Narrowing Exceptions for Withholding Taxes Act of 2013

Congress: 113 (2013–2015, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jan 22, 2013

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

Latest Action: Referred to the House Committee on Ways and Means. (Jan 22, 2013)

Official Text: <https://www.congress.gov/bill/113th-congress/house-bill/348>

Sponsor

Name: Rep. Rangel, Charles B. [D-NY-13]

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

Cosponsors (7 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Blumenauer, Earl [D-OR-3]	D · OR		Jan 22, 2013
Rep. McDermott, Jim [D-WA-7]	D · WA		Jan 22, 2013
Rep. Van Hollen, Chris [D-MD-8]	D · MD		Jan 22, 2013
Rep. Ellison, Keith [D-MN-5]	D · MN		Feb 12, 2013
Rep. Grijalva, Raúl M. [D-AZ-3]	D · AZ		Feb 12, 2013
Rep. Lee, Barbara [D-CA-13]	D · CA		Feb 12, 2013
Rep. Sánchez, Linda T. [D-CA-38]	D · CA		Feb 12, 2013

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jan 22, 2013

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
113 HR 505	Related bill	Apr 23, 2013: Referred to the Subcommittee on Higher Education and Workforce Training.
113 S 277	Related bill	Feb 11, 2013: Read twice and referred to the Committee on Finance.
113 S 278	Related bill	Feb 11, 2013: Read twice and referred to the Committee on Finance.

Narrowing Exceptions for Withholding Taxes Act of 2013 - 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.

Actions Timeline

- **Jan 22, 2013:** Introduced in House
- **Jan 22, 2013:** Referred to the House Committee on Ways and Means.