

HR 4332

To direct the Secretary of the Treasury to increase the dollar limitation on the de minimis safe harbor from treatment as a capital expenditure for taxpayers without applicable financial statements.

Congress: 113 (2013–2015, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Mar 27, 2014

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

Latest Action: Referred to the House Committee on Ways and Means. (Mar 27, 2014)

Official Text: <https://www.congress.gov/bill/113th-congress/house-bill/4332>

Sponsor

Name: Rep. Gardner, Cory [R-CO-4]

Party: Republican • **State:** CO • **Chamber:** Senate

Cosponsors (4 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Coffman, Mike [R-CO-6]	R · CO		Mar 27, 2014
Rep. Cramer, Kevin [R-ND-At Large]	R · ND		Mar 27, 2014
Rep. Long, Billy [R-MO-7]	R · MO		Mar 27, 2014
Rep. Tipton, Scott R. [R-CO-3]	R · CO		Mar 27, 2014

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Mar 27, 2014

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Mar 27, 2014)

Instructs the Secretary of the Treasury to modify a specified Treasury Regulation to increase from \$500 to \$1,000 the limitation governing the de minimis safe harbor for taxpayers without applicable financial statements.

Actions Timeline

- **Mar 27, 2014:** Introduced in House
- **Mar 27, 2014:** Referred to the House Committee on Ways and Means.