

## HR 4457

America's Small Business Tax Relief Act of 2014

**Congress:** 113 (2013–2015, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Apr 10, 2014

**Current Status:** Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 434.

**Latest Action:** Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 434. (Jun 17, 2014)

**Official Text:** <https://www.congress.gov/bill/113th-congress/house-bill/4457>

### Sponsor

**Name:** Rep. Tiberi, Patrick J. [R-OH-12]

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

### Cosponsors (17 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Davis, Danny K. [D-IL-7]	D · IL		Apr 10, 2014
Rep. Gerlach, Jim [R-PA-6]	R · PA		Apr 10, 2014
Rep. Kind, Ron [D-WI-3]	D · WI		Apr 10, 2014
Rep. Neal, Richard E. [D-MA-1]	D · MA		Apr 10, 2014
Rep. Schock, Aaron [R-IL-18]	R · IL		Apr 10, 2014
Rep. Young, Todd [R-IN-9]	R · IN		Apr 10, 2014
Rep. Bustos, Cheri [D-IL-17]	D · IL		Apr 28, 2014
Rep. Griffin, Tim [R-AR-2]	R · AR		Apr 28, 2014
Rep. Kelly, Mike [R-PA-3]	R · PA		Apr 28, 2014
Rep. Loebsack, David [D-IA-2]	D · IA		Apr 28, 2014
Rep. Neugebauer, Randy [R-TX-19]	R · TX		Apr 28, 2014
Rep. Reed, Tom [R-NY-23]	R · NY		Apr 28, 2014
Rep. Ribble, Reid J. [R-WI-8]	R · WI		Apr 28, 2014
Rep. Smith, Adrian [R-NE-3]	R · NE		Apr 28, 2014
Rep. Cramer, Kevin [R-ND-At Large]	R · ND		Apr 29, 2014
Rep. Smith, Jason [R-MO-8]	R · MO		Apr 29, 2014
Rep. Murphy, Patrick [D-FL-18]	D · FL		May 1, 2014

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Reported By	May 2, 2014

## Subjects & Policy Tags

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### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
113 HR 1	Related bill	<b>Dec 12, 2014:</b> Sponsor introductory remarks on measure. (CR E1800-1801)
113 HR 4	Related bill	<b>Nov 13, 2014:</b> Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 597.
113 HR 5360	Related bill	<b>Sep 15, 2014:</b> Referred to the Subcommittee on Public Lands and Environmental Regulation.
113 HRES 616	Related bill	<b>Jun 11, 2014:</b> On agreeing to the resolution Agreed to by recorded vote: 227 - 189 (Roll no. 299). (consideration: CR H5259)
113 HR 4501	Related bill	<b>Apr 28, 2014:</b> Referred to the House Committee on Ways and Means.
113 S 1342	Related bill	<b>Jul 23, 2013:</b> Read twice and referred to the Committee on Finance.
113 S 1298	Related bill	<b>Jul 16, 2013:</b> Read twice and referred to the Committee on Finance.

### Summary (as of Jun 12, 2014)

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America's Small Business Tax Relief Act of 2014 - Amends the Internal Revenue Code, with respect to the expensing allowance for depreciable business property, to make permanent: (1) the increased \$500,000 expensing allowance for such property, (2) the increased \$2,000,000 threshold amount for such property over which the amount of the expensing allowance is reduced, (3) expensing of computer software, and (4) rules for the expensing of qualified real property (i.e., leasehold improvement, restaurant, and retail improvement property). Allow an inflation adjustment to the dollar amounts of the expensing allowance for taxable years beginning after 2014. Eliminates the exclusion of air conditioning and heating units as property eligible for the expensing allowance.

Prohibits the entry of the budgetary effects of this Act on any PAYGO (Pay-As-You-Go) scorecard.

## Actions Timeline

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- **Jun 17, 2014:** Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 434.
- **Jun 16, 2014:** Received in the Senate. Read the first time. Placed on Senate Legislative Calendar under Read the First Time.
- **Jun 12, 2014:** Considered under the provisions of rule H. Res. 616. (consideration: CR H5330-5340)
- **Jun 12, 2014:** DEBATE - The House proceeded with one hour of debate on H.R. 4457.
- **Jun 12, 2014:** DEBATE - The House continued with debate on H.R. 4457.
- **Jun 12, 2014:** The previous question was ordered pursuant to the rule. (consideration: CR H5338)
- **Jun 12, 2014:** Mr. Neal moved to recommit with instructions to the Committee on Ways and Means. (consideration: CR H5338-5340; text: CR H5338)
- **Jun 12, 2014:** DEBATE - The House proceeded with 10 minutes of debate on the motion to recommit with instructions, pending the reservation of a point of order. The instructions contained in the motion seek to require the bill to be reported back to the House with an amendment to extend small business expensing for two years. The point of order was subsequently withdrawn.
- **Jun 12, 2014:** The previous question on the motion to recommit with instructions was ordered without objection. (consideration: CR H5339)
- **Jun 12, 2014:** On motion to recommit with instructions Failed by the Yeas and Nays: 180 - 232 (Roll no. 308).
- **Jun 12, 2014:** Passed/agreed to in House: On passage Passed by the Yeas and Nays: 272 - 144 (Roll no. 309).(text: CR H5330)
- **Jun 12, 2014:** On passage Passed by the Yeas and Nays: 272 - 144 (Roll no. 309). (text: CR H5330)
- **Jun 12, 2014:** Motion to reconsider laid on the table Agreed to without objection.
- **Jun 10, 2014:** Rules Committee Resolution H. Res. 616 Reported to House. Rule provides for one hour of general debate on the bills. H.R. 4800 shall be considered for amendment under a modified open rule. H.R. 4457 and H.R. 4453 shall be considered for amendment under a closed rule.
- **May 2, 2014:** Reported (Amended) by the Committee on Ways and Means. H. Rept. 113-432.
- **May 2, 2014:** Placed on the Union Calendar, Calendar No. 320.
- **Apr 29, 2014:** Committee Consideration and Mark-up Session Held.
- **Apr 29, 2014:** Ordered to be Reported in the Nature of a Substitute (Amended) by the Yeas and Nays: 21 - 14.
- **Apr 10, 2014:** Introduced in House
- **Apr 10, 2014:** Referred to the House Committee on Ways and Means.

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