

S 479

Small Business Efficiency Act

Congress: 113 (2013–2015, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Mar 6, 2013

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Mar 6, 2013)

Official Text: <https://www.congress.gov/bill/113th-congress/senate-bill/479>

Sponsor

Name: Sen. Grassley, Chuck [R-IA]

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

Cosponsors (5 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Nelson, Bill [D-FL]	D · FL		Mar 6, 2013
Sen. Portman, Rob [R-OH]	R · OH		Mar 6, 2013
Sen. Pryor, Mark L. [D-AR]	D · AR		Mar 6, 2013
Sen. Landrieu, Mary L. [D-LA]	D · LA		May 7, 2013
Sen. Risch, James E. [R-ID]	R · ID		Sep 30, 2013

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Mar 6, 2013

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
113 HR 1	Related bill	Dec 12, 2014: Sponsor introductory remarks on measure. (CR E1800-1801)
113 HR 3581	Identical bill	Nov 21, 2013: Referred to the House Committee on Ways and Means.

Summary (as of Mar 6, 2013)

Small Business Efficiency Act - Amends the Internal Revenue Code to treat professional employer organizations (PEOs), certified by the Internal Revenue Service (IRS), as employers for employment tax purposes (thus allowing such PEOs to pay wages and collect and remit payroll taxes on behalf of an employer).

Sets forth IRS certification requirements for PEOs, including financial review and reporting requirements. Requires a PEO to post a bond each year, up to \$1 million, to guarantee payment of employment taxes.

Actions Timeline

- **Mar 6, 2013:** Introduced in Senate
- **Mar 6, 2013:** Sponsor introductory remarks on measure. (CR S1234)
- **Mar 6, 2013:** Read twice and referred to the Committee on Finance.

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