

HR 5341

To delay for 1 year the application of Revenue Ruling 2012-18 with respect to the characterization of payments as tips or service charges.

Congress: 113 (2013–2015, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jul 31, 2014

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

Latest Action: Referred to the House Committee on Ways and Means. (Jul 31, 2014)

Official Text: <https://www.congress.gov/bill/113th-congress/house-bill/5341>

Sponsor

Name: Rep. Gallego, Pete P. [D-TX-23]

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

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jul 31, 2014

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Jul 31, 2014)

Prohibits the Secretary of the Treasury from applying Revenue Ruling 2012-18 (or any similar guidance) for purposes of determining whether any payment made before January 1, 2015, is a tip as opposed to a service charge.

Actions Timeline

- **Jul 31, 2014:** Introduced in House
- **Jul 31, 2014:** Referred to the House Committee on Ways and Means.