

## HR 5615

Small Business Tax Equalization and Compliance Act of 2014

**Congress:** 113 (2013–2015, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Sep 18, 2014

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Sep 18, 2014)

**Official Text:** <https://www.congress.gov/bill/113th-congress/house-bill/5615>

### Sponsor

**Name:** Rep. Johnson, Sam [R-TX-3]

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

### Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Tiberi, Patrick J. [R-OH-12]	R · OH		Dec 11, 2014

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Sep 18, 2014

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of Sep 18, 2014)

Small Business Tax Equalization and Compliance Act of 2014 - Amends the Internal Revenue Code to extend the tax credit for social security taxes paid for employee cash tips to employers of cosmetologists.

Requires employers of cosmetologists to report income and tips of their cosmetology employees and to provide income and tip information to self-employed cosmetologists to whom they pay more than \$600 in the taxable year. Imposes similar reporting requirements upon individuals who rent chairs to cosmetologists. Requires such employers to provide their cosmetology employees and self-employed cosmetologists with information on the tax and tip reporting obligations of employees and self-employed individuals.

## Actions Timeline

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- **Sep 18, 2014:** Introduced in House
- **Sep 18, 2014:** Referred to the House Committee on Ways and Means.