

## HR 5651

Small Business Hardship Relief Act

**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/5651>

### Sponsor

**Name:** Rep. Ruiz, Raul [D-CA-36]

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

### Cosponsors

*No cosponsors are listed for this bill.*

### 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 Hardship Relief Act - Amends the Internal Revenue Code to exempt from the employer mandate to provide minimum essential health care coverage for its employees a small business (i.e., an employer of not more than 100 full-time employees) experiencing a hardship. Defines "hardship" to include situations in which a small business has missed two or more consecutive loan payments, is a debtor in a Chapter 11 (reorganization) bankruptcy proceeding, has received a notice of termination of utility services or a notice of eviction, has experienced a fire, flood, or other disaster, or has experienced another hardships as determined by the Secretary of the Treasury. Directs the Secretary to conduct a study to identify additional hardships appropriate for granting an hardship exemption.

Prohibits the Internal Revenue Service (IRS) from taking into account the applicability of a hardship exemption to a small business as the sole factor in determining whether to audit such business.

## Actions Timeline

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