

HR 762

Small Business Tax Credit Accessibility Act

Congress: 114 (2015–2017, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Feb 5, 2015

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

Latest Action: Referred to the House Committee on Ways and Means. (Feb 5, 2015)

Official Text: <https://www.congress.gov/bill/114th-congress/house-bill/762>

Sponsor

Name: Rep. DelBene, Suzan K. [D-WA-1]

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

Cosponsors (15 total)

| Cosponsor | Party / State | Role | Date Joined |
|---|---------------|------|--------------|
| Rep. Carney, John C., Jr. [D-DE-At Large] | D · DE | | Feb 5, 2015 |
| Rep. Kind, Ron [D-WI-3] | D · WI | | Feb 5, 2015 |
| Rep. Pallone, Frank, Jr. [D-NJ-6] | D · NJ | | Feb 5, 2015 |
| Rep. Ruppersberger, C. A. Dutch [D-MD-2] | D · MD | | Feb 5, 2015 |
| Rep. Kuster, Ann M. [D-NH-2] | D · NH | | Feb 10, 2015 |
| Rep. Lee, Barbara [D-CA-13] | D · CA | | Feb 10, 2015 |
| Rep. Perlmutter, Ed [D-CO-7] | D · CO | | Feb 12, 2015 |
| Rep. DeFazio, Peter A. [D-OR-4] | D · OR | | Feb 27, 2015 |
| Rep. Schakowsky, Janice D. [D-IL-9] | D · IL | | Mar 13, 2015 |
| Rep. Maloney, Sean Patrick [D-NY-18] | D · NY | | Apr 28, 2015 |
| Rep. Cartwright, Matt [D-PA-17] | D · PA | | Jun 2, 2015 |
| Rep. Clarke, Yvette D. [D-NY-9] | D · NY | | Apr 11, 2016 |
| Rep. Grijalva, Raúl M. [D-AZ-3] | D · AZ | | Apr 11, 2016 |
| Rep. DeSaulnier, Mark [D-CA-11] | D · CA | | Apr 13, 2016 |
| Rep. Honda, Michael M. [D-CA-17] | D · CA | | Jun 9, 2016 |

Committee Activity

| Committee | Chamber | Activity | Date |
|--------------------------|---------|-------------|-------------|
| Ways and Means Committee | House | Referred To | Feb 5, 2015 |

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

| Bill | Relationship | Last Action |
|-----------|----------------|--|
| 114 S 379 | Identical bill | May 18, 2016: Committee on Small Business and Entrepreneurship. Hearings held. Hearings printed: S.Hrg. 114-675. |

Summary (as of Feb 5, 2015)

Small Business Tax Credit Accessibility Act

Amends the Internal Revenue Code, with respect to the small employer health care insurance tax credit, to: (1) revise the definition of "eligible small employer" to mean an employer with not more than 50 (currently, 25) full-time employees; (2) modify the phaseout formula for such credit to base such phaseout on number of employees and average annual wages; (3) extend from two to three consecutive taxable years the period during which an employer may claim such credit; and (4) eliminate the requirement that employers contribute the same percentage of cost of each employee's health insurance and the cap limiting eligible employer contributions to average premiums paid to a state health insurance exchange.

Actions Timeline

- **Feb 5, 2015:** Introduced in House
- **Feb 5, 2015:** Referred to the House Committee on Ways and Means.