

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.