

## S 3097

A bill to direct the Secretary of the Treasury to report on tax compliance with respect to non-employer business income, and for other purposes.

**Congress:** 115 (2017–2019, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Jun 20, 2018

**Current Status:** Read twice and referred to the Committee on Finance.

**Latest Action:** Read twice and referred to the Committee on Finance. (Jun 20, 2018)

**Official Text:** <https://www.congress.gov/bill/115th-congress/senate-bill/3097>

### Sponsor

**Name:** Sen. Warner, Mark R. [D-VA]

**Party:** Democratic • **State:** VA • **Chamber:** Senate

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jun 20, 2018

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of Jun 20, 2018)

This bill requires the Department of the Treasury to study and report to Congress regarding tax compliance with respect to non-employer business income. The report must include an evaluation of: (1) whether there is significant over-reporting of non-employer business income due to underutilization of allowable deductions and other tax benefits; (2) the current tax withholding, reporting, and filing systems; and (3) changes over time in the earning of wage income and non-employer business income.

### Actions Timeline

- **Jun 20, 2018:** Introduced in Senate
- **Jun 20, 2018:** Read twice and referred to the Committee on Finance.