

## HR 3453

Tax Relief for Artists Act of 2017

**Congress:** 115 (2017–2019, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jul 27, 2017

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Jul 27, 2017)

**Official Text:** <https://www.congress.gov/bill/115th-congress/house-bill/3453>

### Sponsor

**Name:** Rep. Velazquez, Nydia M. [D-NY-7]

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

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jul 27, 2017

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

## **Tax Relief for Artists Act of 2017**

This bill amends the Internal Revenue Code to allow a standard deduction for the trade and business expenses of artists. The deduction is limited to the lesser of: (1) \$2,500, or (2) the gross income of the taxpayer derived from one or more artistic trades or businesses carried on by the taxpayer (or, if less, taxable income).

To be eligible for the deduction, a taxpayer must have: (1) household income for the taxable year that does not exceed 250% of the poverty line for a family of the size involved, and (2) gross income derived from one or more artistic trades or businesses carried on by the taxpayer.

An "artistic trade or business" is any trade or business in the literary, graphic design, film, visual, media, musical, theatre, recording, or dance arts.

## **Actions Timeline**

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- **Jul 27, 2017:** Introduced in House
- **Jul 27, 2017:** Referred to the House Committee on Ways and Means.