

HR 6760

Protecting Family and Small Business Tax Cuts Act of 2018

Congress: 115 (2017–2019, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Sep 10, 2018

Current Status: Received in the Senate and Read twice and referred to the Committee on Finance.

Latest Action: Received in the Senate and Read twice and referred to the Committee on Finance. (Oct 1, 2018)

Official Text: <https://www.congress.gov/bill/115th-congress/house-bill/6760>

Sponsor

Name: Rep. Davis, Rodney [R-IL-13]

Party: Republican • **State:** IL • **Chamber:** House

Cosponsors (40 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Bishop, Mike [R-MI-8]	R · MI		Sep 10, 2018
Rep. Black, Diane [R-TN-6]	R · TN		Sep 10, 2018
Rep. Brady, Kevin [R-TX-8]	R · TX		Sep 10, 2018
Rep. Buchanan, Vern [R-FL-16]	R · FL		Sep 10, 2018
Rep. Curbelo, Carlos [R-FL-26]	R · FL		Sep 10, 2018
Rep. Holding, George [R-NC-2]	R · NC		Sep 10, 2018
Rep. Jenkins, Lynn [R-KS-2]	R · KS		Sep 10, 2018
Rep. Johnson, Sam [R-TX-3]	R · TX		Sep 10, 2018
Rep. Kelly, Mike [R-PA-3]	R · PA		Sep 10, 2018
Rep. LaHood, Darin [R-IL-18]	R · IL		Sep 10, 2018
Rep. Marchant, Kenny [R-TX-24]	R · TX		Sep 10, 2018
Rep. Meadows, Mark [R-NC-11]	R · NC		Sep 10, 2018
Rep. Noem, Kristi L. [R-SD-At Large]	R · SD		Sep 10, 2018
Rep. Nunes, Devin [R-CA-22]	R · CA		Sep 10, 2018
Rep. Paulsen, Erik [R-MN-3]	R · MN		Sep 10, 2018
Rep. Reed, Tom [R-NY-23]	R · NY		Sep 10, 2018
Rep. Reichert, David G. [R-WA-8]	R · WA		Sep 10, 2018
Rep. Renacci, James B. [R-OH-16]	R · OH		Sep 10, 2018
Rep. Rice, Tom [R-SC-7]	R · SC		Sep 10, 2018
Rep. Roskam, Peter J. [R-IL-6]	R · IL		Sep 10, 2018
Rep. Schweikert, David [R-AZ-6]	R · AZ		Sep 10, 2018
Rep. Smith, Adrian [R-NE-3]	R · NE		Sep 10, 2018
Rep. Smith, Jason [R-MO-8]	R · MO		Sep 10, 2018
Rep. Walker, Mark [R-NC-6]	R · NC		Sep 10, 2018
Rep. Walorski, Jackie [R-IN-2]	R · IN		Sep 10, 2018
Rep. Wenstrup, Brad R. [R-OH-2]	R · OH		Sep 10, 2018
Rep. Abraham, Ralph Lee [R-LA-5]	R · LA		Sep 17, 2018
Rep. Allen, Rick W. [R-GA-12]	R · GA		Sep 17, 2018
Rep. Arrington, Jodey C. [R-TX-19]	R · TX		Sep 17, 2018
Rep. Banks, Jim [R-IN-3]	R · IN		Sep 17, 2018
Rep. Blackburn, Marsha [R-TN-7]	R · TN		Sep 17, 2018
Rep. Chabot, Steve [R-OH-1]	R · OH		Sep 17, 2018
Rep. Estes, Ron [R-KS-4]	R · KS		Sep 17, 2018
Rep. Gianforte, Greg [R-MT-At Large]	R · MT		Sep 17, 2018
Rep. Guthrie, Brett [R-KY-2]	R · KY		Sep 17, 2018
Rep. Kinzinger, Adam [R-IL-16]	R · IL		Sep 17, 2018
Rep. Marshall, Roger [R-KS-1]	R · KS		Sep 17, 2018
Rep. Mitchell, Paul [R-MI-10]	R · MI		Sep 17, 2018
Rep. Sessions, Pete [R-TX-32]	R · TX		Sep 17, 2018
Rep. Stivers, Steve [R-OH-15]	R · OH		Sep 17, 2018

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Oct 1, 2018
Ways and Means Committee	House	Reported By	Sep 24, 2018

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
115 HRES 1084	Related bill	Sep 27, 2018: Motion to reconsider laid on the table Agreed to without objection.
115 HR 6277	Related bill	Jun 28, 2018: Referred to the House Committee on Ways and Means.
115 HR 6228	Related bill	Jun 26, 2018: Referred to the House Committee on Ways and Means.
115 HR 5903	Related bill	May 22, 2018: Referred to the House Committee on Ways and Means.
115 S 2687	Related bill	Apr 17, 2018: Read twice and referred to the Committee on Finance.
115 S 2291	Related bill	Jan 10, 2018: Read twice and referred to the Committee on Finance.

Protecting Family and Small Business Tax Cuts Act of 2018

This bill amends the Internal Revenue Code to make permanent several tax provisions that were enacted in 2017 and are scheduled to expire at the end of 2025.

The bill makes permanent provisions that:

- reduce individual tax rates,
- modify the taxation of the unearned income of children,
- allow a deduction for qualified business income of pass-through entities,
- increase the standard deduction,
- increase and modify the child tax credit,
- increase the limitation for certain charitable contributions,
- allow additional contributions to ABLE accounts (tax-favored accounts designed to enable individuals with disabilities to save for and pay for disability-related expenses),
- allow certain members of the Armed Forces in the Sinai Peninsula of Egypt to receive combat zone tax benefits,
- exclude from gross income discharges of student loan debt due to the death or disability of the student,
- repeal the deduction for personal exemptions,
- limit individual deductions for state and local taxes,
- limit the mortgage interest deduction,
- double the estate and gift tax exemption amount,
- increase the alternative minimum tax exemption amount for individuals, and
- repeal or limit several other deductions and exclusions.

The bill also:

- extends through 2020 the reduction in the adjusted gross income threshold for the medical expense deduction,
- modifies the capital gains tax brackets, and
- modifies tax filing requirements for married taxpayers.

Actions Timeline

- **Oct 1, 2018:** Received in the Senate and Read twice and referred to the Committee on Finance.
- **Sep 28, 2018:** Considered under the provisions of rule H. Res. 1084. (consideration: CR H9158-9174; text of amendment in the nature of a substitute: CR H9158-9165)
- **Sep 28, 2018:** Rule provides for consideration of H.R. 6756, H.R. 6757 and H.R. 6760.
- **Sep 28, 2018:** DEBATE - The House proceeded with one hour of debate on H.R. 6760.
- **Sep 28, 2018:** The previous question was ordered pursuant to the rule.
- **Sep 28, 2018:** Mr. Larson (CT) moved to recommit with instructions to the Committee on Ways and Means. (text: CR H9172-9173)
- **Sep 28, 2018:** DEBATE - The House proceeded with 10 minutes of debate on the Larson (CT) motion to recommit with instructions. The instructions contained in the motion seek to require the bill to be reported back to the House with an amendment to add at the end the following new title: Title III - Effective Date; "Protect Medicare and Social Security Trust Funds Act of 2018"
- **Sep 28, 2018:** The previous question on the motion to recommit with instructions was ordered without objection.
- **Sep 28, 2018:** POSTPONED PROCEEDINGS - At the conclusion of debate on the Larson (CT) motion to recommit with instructions, the Chair put the question on the motion to recommit, and announced by voice vote that the noes had prevailed. Mr. Larson (CT) demanded the yeas and nays, and the Chair postponed further proceedings on the motion to recommit until later in the legislative day.
- **Sep 28, 2018:** Considered as unfinished business. (consideration: CR H9256)
- **Sep 28, 2018:** On motion to recommit with instructions Failed by the Yeas and Nays: 184 - 226 (Roll no. 413).
- **Sep 28, 2018:** Passed/agreed to in House: On passage Passed by the Yeas and Nays: 220 - 191 (Roll no. 414).
- **Sep 28, 2018:** On passage Passed by the Yeas and Nays: 220 - 191 (Roll no. 414).
- **Sep 28, 2018:** Motion to reconsider laid on the table Agreed to without objection.
- **Sep 27, 2018:** Rule H. Res. 1084 passed House.
- **Sep 26, 2018:** Rules Committee Resolution H. Res. 1084 Reported to House. Rule provides for consideration of H.R. 6756, H.R. 6757 and H.R. 6760.
- **Sep 24, 2018:** Reported (Amended) by the Committee on Ways and Means. H. Rept. 115-958.
- **Sep 24, 2018:** Placed on the Union Calendar, Calendar No. 746.
- **Sep 13, 2018:** Committee Consideration and Mark-up Session Held.
- **Sep 13, 2018:** Ordered to be Reported in the Nature of a Substitute by the Yeas and Nays: 21 - 15.
- **Sep 10, 2018:** Introduced in House
- **Sep 10, 2018:** Referred to the House Committee on Ways and Means.