

HR 1300

Taxpayer Penalty Protection Act of 2019

Congress: 116 (2019–2021, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Feb 15, 2019

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

Latest Action: Referred to the House Committee on Ways and Means. (Feb 15, 2019)

Official Text: <https://www.congress.gov/bill/116th-congress/house-bill/1300>

Sponsor

Name: Rep. Chu, Judy [D-CA-27]

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

Cosponsors (24 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Blumenauer, Earl [D-OR-3]	D · OR		Feb 15, 2019
Rep. Boyle, Brendan F. [D-PA-2]	D · PA		Feb 15, 2019
Rep. Davis, Danny K. [D-IL-7]	D · IL		Feb 15, 2019
Rep. Doggett, Lloyd [D-TX-35]	D · TX		Feb 15, 2019
Rep. Evans, Dwight [D-PA-3]	D · PA		Feb 15, 2019
Rep. Gomez, Jimmy [D-CA-34]	D · CA		Feb 15, 2019
Rep. Higgins, Brian [D-NY-26]	D · NY		Feb 15, 2019
Rep. Larson, John B. [D-CT-1]	D · CT		Feb 15, 2019
Rep. Lewis, John [D-GA-5]	D · GA		Feb 15, 2019
Rep. Panetta, Jimmy [D-CA-20]	D · CA		Feb 15, 2019
Rep. Pascrell, Bill, Jr. [D-NJ-9]	D · NJ		Feb 15, 2019
Rep. Sánchez, Linda T. [D-CA-38]	D · CA		Feb 15, 2019
Rep. Sewell, Terri A. [D-AL-7]	D · AL		Feb 15, 2019
Rep. Horsford, Steven [D-NV-4]	D · NV		Feb 26, 2019
Rep. Kildee, Daniel T. [D-MI-5]	D · MI		Feb 26, 2019
Rep. Maloney, Carolyn B. [D-NY-12]	D · NY		Feb 26, 2019
Rep. Suozzi, Thomas R. [D-NY-3]	D · NY		Feb 26, 2019
Del. Norton, Eleanor Holmes [D-DC-At Large]	D · DC		Mar 11, 2019
Rep. Beyer, Donald S., Jr. [D-VA-8]	D · VA		Mar 11, 2019
Rep. DelBene, Suzan K. [D-WA-1]	D · WA		Mar 11, 2019
Rep. Lowenthal, Alan S. [D-CA-47]	D · CA		Mar 11, 2019
Rep. Moore, Gwen [D-WI-4]	D · WI		Mar 11, 2019
Rep. Napolitano, Grace F. [D-CA-32]	D · CA		Mar 11, 2019
Rep. Wild, Susan [D-PA-7]	D · PA		Mar 11, 2019

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Feb 15, 2019

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
116 S 687	Identical bill	Mar 6, 2019: Read twice and referred to the Committee on Finance.

Summary (as of Feb 15, 2019)

Taxpayer Penalty Protection Act of 2019

This bill reduces the amount of estimated income tax that certain taxpayers are required to pay for 2018.

Presently, a penalty applies if taxpayers do not use either withholding or estimated tax payments to make a required annual payment before the end of the year. The required payment is the lesser of 90% of the tax for the taxable year or a specified percentage of the preceding year's tax.

For 2018, the bill reduces the percentage of the preceding year's tax from 100% to 80%. For taxpayers with adjusted gross incomes for the preceding year that exceed \$150,000, the bill reduces the percentage from 110% to 100%.

Actions Timeline

- **Feb 15, 2019:** Introduced in House
- **Feb 15, 2019:** Referred to the House Committee on Ways and Means.