

HR 1349

Small Business Tax Fairness and Compliance Simplification Act

Congress: 116 (2019–2021, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Feb 25, 2019

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

Latest Action: Referred to the House Committee on Ways and Means. (Feb 25, 2019)

Official Text: <https://www.congress.gov/bill/116th-congress/house-bill/1349>

Sponsor

Name: Rep. LaHood, Darin [R-IL-18]

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

Cosponsors (26 total)

Cosponsor	Party / State	Role	Date Joined
Rep. DelBene, Suzan K. [D-WA-1]	D · WA		Feb 25, 2019
Rep. Carter, John R. [R-TX-31]	R · TX		Apr 12, 2019
Rep. Case, Ed [D-HI-1]	D · HI		May 20, 2019
Rep. Eshoo, Anna G. [D-CA-18]	D · CA		Jun 3, 2019
Rep. Kelly, Robin L. [D-IL-2]	D · IL		Jul 15, 2019
Rep. Balderson, Troy [R-OH-12]	R · OH		Sep 25, 2019
Rep. Panetta, Jimmy [D-CA-20]	D · CA		Sep 25, 2019
Rep. Phillips, Dean [D-MN-3]	D · MN		Sep 27, 2019
Rep. McGovern, James P. [D-MA-2]	D · MA		Oct 29, 2019
Rep. Schneider, Bradley Scott [D-IL-10]	D · IL		Nov 13, 2019
Rep. Sewell, Terri A. [D-AL-7]	D · AL		Nov 14, 2019
Rep. Sánchez, Linda T. [D-CA-38]	D · CA		Nov 26, 2019
Rep. Kennedy, Joseph P., III [D-MA-4]	D · MA		Dec 6, 2019
Rep. Lynch, Stephen F. [D-MA-8]	D · MA		Dec 11, 2019
Rep. Chabot, Steve [R-OH-1]	R · OH		Dec 18, 2019
Rep. Trahan, Lori [D-MA-3]	D · MA		Dec 18, 2019
Rep. Kelly, Mike [R-PA-16]	R · PA		Feb 10, 2020
Rep. Walorski, Jackie [R-IN-2]	R · IN		Feb 10, 2020
Rep. Larson, John B. [D-CT-1]	D · CT		Feb 12, 2020
Rep. Connolly, Gerald E. [D-VA-11]	D · VA		Apr 21, 2020
Rep. McBath, Lucy [D-GA-6]	D · GA		Apr 21, 2020
Rep. Smith, Christopher H. [R-NJ-4]	R · NJ		Apr 21, 2020
Rep. Keating, William R. [D-MA-9]	D · MA		Jul 29, 2020
Del. Norton, Eleanor Holmes [D-DC-At Large]	D · DC		Sep 14, 2020
Rep. Gottheimer, Josh [D-NJ-5]	D · NJ		Sep 21, 2020
Rep. Napolitano, Grace F. [D-CA-32]	D · CA		Nov 18, 2020

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Feb 25, 2019

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
116 S 2634	Identical bill	Oct 17, 2019: Read twice and referred to the Committee on Finance.

Small Business Tax Fairness and Compliance Simplification Act

This bill expands the tax credit for a portion of the employer-paid Social Security taxes for employee cash tips to include beauty service establishments. (Under current law, the credit is limited to tips received for providing, serving, or delivering food or beverages.)

The credit applies to tips received in connection with providing beauty services to a customer or client if tipping employees who provide the service is customary. "Beauty services" include barbering and hair care, nail care, esthetics, and body and spa treatments.

The bill also (1) establishes an employer tip reporting safe harbor for beauty service establishments, and (2) specifies reporting requirements for income received from renting space to individuals who provide beauty services.

The employer tip reporting safe harbor for beauty service establishments provides an exemption from certain Internal Revenue Service tip examinations for employers who meet certain requirements for educational programs, reporting procedures, compliance with tax law, and recordkeeping.

Actions Timeline

- **Feb 25, 2019:** Introduced in House
- **Feb 25, 2019:** Referred to the House Committee on Ways and Means.