

HR 1545

To amend the Internal Revenue Code of 1986 to repeal the inclusion of certain fringe benefit expenses for which a deduction is disallowed in unrelated business taxable income.

Congress: 116 (2019–2021, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Mar 5, 2019

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

Latest Action: Referred to the House Committee on Ways and Means. (Mar 5, 2019)

Official Text: <https://www.congress.gov/bill/116th-congress/house-bill/1545>

Sponsor

Name: Rep. Walker, Mark [R-NC-6]

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

Cosponsors (40 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Budd, Ted [R-NC-13]	R · NC		Mar 5, 2019
Rep. Duncan, Jeff [R-SC-3]	R · SC		Mar 5, 2019
Rep. Gaetz, Matt [R-FL-1]	R · FL		Mar 5, 2019
Rep. Hice, Jody B. [R-GA-10]	R · GA		Mar 5, 2019
Rep. Lamborn, Doug [R-CO-5]	R · CO		Mar 5, 2019
Rep. Suozzi, Thomas R. [D-NY-3]	D · NY		Mar 5, 2019
Rep. Moolenaar, John R. [R-MI-4]	R · MI		Mar 6, 2019
Rep. Weber, Randy K., Sr. [R-TX-14]	R · TX		Mar 6, 2019
Rep. Byrne, Bradley [R-AL-1]	R · AL		Mar 11, 2019
Rep. Johnson, Mike [R-LA-4]	R · LA		Mar 11, 2019
Rep. Norman, Ralph [R-SC-5]	R · SC		Mar 11, 2019
Rep. Hartzler, Vicky [R-MO-4]	R · MO		Mar 14, 2019
Rep. Babin, Brian [R-TX-36]	R · TX		Mar 25, 2019
Rep. Banks, Jim [R-IN-3]	R · IN		Mar 25, 2019
Rep. Conaway, K. Michael [R-TX-11]	R · TX		Mar 25, 2019
Rep. Kelly, Trent [R-MS-1]	R · MS		Mar 25, 2019
Rep. Brindisi, Anthony [D-NY-22]	D · NY		Apr 2, 2019
Rep. Jordan, Jim [R-OH-4]	R · OH		Apr 2, 2019
Rep. Meng, Grace [D-NY-6]	D · NY		Apr 2, 2019
Rep. Rose, Max [D-NY-11]	D · NY		Apr 2, 2019
Rep. Katko, John [R-NY-24]	R · NY		Apr 3, 2019
Rep. Slotkin, Elissa [D-MI-8]	D · MI		Apr 3, 2019
Rep. McAdams, Ben [D-UT-4]	D · UT		Apr 8, 2019
Rep. Roe, David P. [R-TN-1]	R · TN		Apr 8, 2019
Rep. Rouda, Harley [D-CA-48]	D · CA		Apr 29, 2019
Rep. Trone, David J. [D-MD-6]	D · MD		Apr 29, 2019
Rep. Upton, Fred [R-MI-6]	R · MI		Apr 29, 2019
Rep. Watkins, Steve [R-KS-2]	R · KS		Apr 29, 2019
Rep. Gianforte, Greg [R-MT-At Large]	R · MT		May 1, 2019
Rep. Morelle, Joseph D. [D-NY-25]	D · NY		May 1, 2019
Rep. Van Drew, Jefferson [D-NJ-2]	D · NJ		May 1, 2019
Rep. Cole, Tom [R-OK-4]	R · OK		Jun 4, 2019
Rep. Brooks, Mo [R-AL-5]	R · AL		Jul 9, 2019
Rep. Collins, Chris [R-NY-27]	R · NY		Jul 9, 2019
Rep. Davis, Susan A. [D-CA-53]	D · CA		Jul 9, 2019
Rep. Lesko, Debbie [R-AZ-8]	R · AZ		Jul 9, 2019
Rep. Sensenbrenner, F. James, Jr. [R-WI-5]	R · WI		Jul 9, 2019
Rep. Bost, Mike [R-IL-12]	R · IL		Sep 20, 2019
Rep. Smucker, Lloyd [R-PA-11]	R · PA		Oct 18, 2019
Rep. Davis, Rodney [R-IL-13]	R · IL		Nov 8, 2019

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Mar 5, 2019

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
116 HR 3300	Related bill	Feb 4, 2020: Placed on the Union Calendar, Calendar No. 307.
116 S 1282	Related bill	May 2, 2019: Read twice and referred to the Committee on Finance.
116 S 632	Related bill	Feb 28, 2019: Read twice and referred to the Committee on Finance.
116 HR 1223	Related bill	Feb 14, 2019: Referred to the House Committee on Ways and Means.
116 S 501	Related bill	Feb 14, 2019: Read twice and referred to the Committee on Finance.
116 HR 513	Related bill	Jan 11, 2019: Referred to the House Committee on Ways and Means.

Summary (as of Mar 5, 2019)

This bill modifies the requirements for determining the unrelated business taxable income of tax-exempt organizations. The bill repeals a provision that requires unrelated business taxable income to be increased by the amount of expenses paid or incurred by a tax-exempt organization for certain fringe benefits for which a tax deduction is not allowed, including benefits relating to transportation, parking, or an on-premises athletic facility.

Actions Timeline

- **Mar 5, 2019:** Introduced in House
- **Mar 5, 2019:** Referred to the House Committee on Ways and Means.