

HR 901

Restoring Economic Opportunities for Small Family C–Corporations

Congress: 116 (2019–2021, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jan 30, 2019

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

Latest Action: Referred to the House Committee on Ways and Means. (Jan 30, 2019)

Official Text: <https://www.congress.gov/bill/116th-congress/house-bill/901>

Sponsor

Name: Rep. King, Steve [R-IA-4]

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

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. DesJarlais, Scott [R-TN-4]	R · TN		Jan 30, 2019

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jan 30, 2019

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Jan 30, 2019)

Restoring Economic Opportunities for Small Family C-Corporations

This bill reinstates (1) the 15% corporate tax bracket for up to \$50,000 in taxable income, and (2) the additional tax on corporations with taxable income that exceeds \$100,000. The bill limits the additional tax to the lesser of 5% of the excess or \$3,000. (Under current law, corporations are taxed at a flat 21% rate.)

Actions Timeline

- **Jan 30, 2019:** Introduced in House
- **Jan 30, 2019:** Referred to the House Committee on Ways and Means.

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