

HR 904

New IDEA Act

Congress: 116 (2019–2021, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jan 30, 2019

Current Status: Referred to the Subcommittee on Immigration and Citizenship.

Latest Action: Referred to the Subcommittee on Immigration and Citizenship. (Mar 25, 2019)

Official Text: <https://www.congress.gov/bill/116th-congress/house-bill/904>

Sponsor

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

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

Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Rep. DesJarlais, Scott [R-TN-4]	R · TN		Jan 30, 2019
Rep. Duncan, Jeff [R-SC-3]	R · SC		Jan 30, 2019
Rep. Gaetz, Matt [R-FL-1]	R · FL		Jan 30, 2019

Committee Activity

Committee	Chamber	Activity	Date
Education and Workforce Committee	House	Referred To	Jan 30, 2019
Judiciary Committee	House	Referred to	Mar 25, 2019
Ways and Means Committee	House	Referred To	Jan 30, 2019

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
116 HR 9064	Related bill	Dec 31, 2020: Referred to the Committee on the Judiciary, and in addition to the Committees on Energy and Commerce, Ways and Means, Education and Labor, Natural Resources, House Administration, Rules, Appropriations, Agriculture, Oversight and Reform, Veterans' Affairs, and Foreign Affairs, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.
116 HR 8838	Related bill	Dec 2, 2020: Referred to the Committee on the Judiciary, and in addition to the Committees on Ways and Means, Foreign Affairs, and Education and Labor, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

New IDEA Act or the New Illegal Deduction Elimination Act

This bill denies a tax deduction for wages and benefits paid to or on behalf of an unauthorized alien. The bill also extends to six years the period for assessing and collecting underpayments of tax due to deductions claimed for wages paid to unauthorized aliens.

The Social Security Administration (SSA), the Department of Homeland Security (DHS), and the Department of the Treasury must jointly establish a program to share information that may lead to the identification of unauthorized aliens. Treasury must provide information to DHS and the SSA regarding employers who paid nondeductible wages to unauthorized aliens and the aliens to whom such wages were paid.

The bill amends the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 to (1) make permanent the E-Verify Program for verifying the employment eligibility of alien workers, (2) apply such program to current employees in addition to new hires, (3) establish a rebuttable presumption that employers who participate in the E-Verify Program and obtain confirmation of identity and employment eligibility have not violated hiring requirements under such Act, and (4) allow employers participating in the E-Verify Program to make a conditional offer of employment pending final verification of the identity and employment eligibility of the job applicant.

Actions Timeline

- **Mar 25, 2019:** Referred to the Subcommittee on Immigration and Citizenship.
- **Jan 30, 2019:** Introduced in House
- **Jan 30, 2019:** Referred to the Committee on Ways and Means, and in addition to the Committees on the Judiciary, and Education and Labor, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.