

S 2872

Performing Artist Tax Parity Act of 2021

Congress: 117 (2021–2023, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Sep 28, 2021

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Sep 28, 2021)

Official Text: <https://www.congress.gov/bill/117th-congress/senate-bill/2872>

Sponsor

Name: Sen. Warner, Mark R. [D-VA]

Party: Democratic • **State:** VA • **Chamber:** Senate

Cosponsors (18 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Hagerty, Bill [R-TN]	R · TN		Sep 28, 2021
Sen. Padilla, Alex [D-CA]	D · CA		Dec 6, 2021
Sen. Gillibrand, Kirsten E. [D-NY]	D · NY		Dec 9, 2021
Sen. Murphy, Christopher [D-CT]	D · CT		Jan 11, 2022
Sen. Peters, Gary C. [D-MI]	D · MI		Jan 11, 2022
Sen. Brown, Sherrod [D-OH]	D · OH		Feb 1, 2022
Sen. Cortez Masto, Catherine [D-NV]	D · NV		Feb 1, 2022
Sen. Feinstein, Dianne [D-CA]	D · CA		Feb 1, 2022
Sen. Klobuchar, Amy [D-MN]	D · MN		Feb 1, 2022
Sen. Rosen, Jacky [D-NV]	D · NV		Feb 1, 2022
Sen. Heinrich, Martin [D-NM]	D · NM		Feb 7, 2022
Sen. Hickenlooper, John W. [D-CO]	D · CO		Feb 7, 2022
Sen. Menendez, Robert [D-NJ]	D · NJ		Feb 7, 2022
Sen. Schatz, Brian [D-HI]	D · HI		Feb 7, 2022
Sen. Hassan, Margaret Wood [D-NH]	D · NH		Sep 13, 2022
Sen. Bennet, Michael F. [D-CO]	D · CO		Nov 14, 2022
Sen. Durbin, Richard J. [D-IL]	D · IL		Nov 14, 2022
Sen. Lujan, Ben Ray [D-NM]	D · NM		Dec 14, 2022

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Sep 28, 2021

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
117 HR 4750	Related bill	Jul 28, 2021: Referred to the House Committee on Ways and Means.

Summary (as of Sep 28, 2021)

Performing Artist Tax Parity Act of 2021

This bill modifies the tax deduction for the expenses of performing artists (including commissions paid to managers or agents) to provide for a phaseout of such deduction for taxpayers whose adjusted gross income exceeds \$100,000 (\$200,000 for joint return filers). The \$100,000 phaseout threshold is adjusted for inflation annually for taxable years beginning after 2021.

Actions Timeline

- **Sep 28, 2021:** Introduced in Senate
- **Sep 28, 2021:** Read twice and referred to the Committee on Finance.