

## HR 6428

Brick and Mortar Small Business Tax Credit Act of 2022

**Congress:** 117 (2021–2023, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jan 19, 2022

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Jan 19, 2022)

**Official Text:** <https://www.congress.gov/bill/117th-congress/house-bill/6428>

### Sponsor

**Name:** Rep. Khanna, Ro [D-CA-17]

**Party:** Democratic • **State:** CA • **Chamber:** House

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jan 19, 2022

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of Jan 19, 2022)

#### Brick and Mortar Small Business Tax Credit Act of 2022

This bill allows a new state and local general sales tax credit through 2026 for certain small businesses whose business gross receipts for the taxable year do not exceed \$2 million and that were generated by a specified percentage of in-person sales. The amount of the credit is 5% of business gross receipts not exceeding \$1 million.

The bill also requires the Small Business Administration to conduct a public awareness campaign to inform small businesses of this tax credit.

### Actions Timeline

- **Jan 19, 2022:** Introduced in House
- **Jan 19, 2022:** Referred to the House Committee on Ways and Means.

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