

HR 821

Small Business Tax Fairness and Compliance Simplification Act

Congress: 117 (2021–2023, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Feb 4, 2021

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

Latest Action: Referred to the House Committee on Ways and Means. (Feb 4, 2021)

Official Text: <https://www.congress.gov/bill/117th-congress/house-bill/821>

Sponsor

Name: Rep. LaHood, Darin [R-IL-18]

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

Cosponsors (26 total)

Cosponsor	Party / State	Role	Date Joined
Rep. DelBene, Suzan K. [D-WA-1]	D · WA		Feb 4, 2021
Rep. Trahan, Lori [D-MA-3]	D · MA		May 18, 2021
Rep. Carter, John R. [R-TX-31]	R · TX		May 19, 2021
Rep. Case, Ed [D-HI-1]	D · HI		May 25, 2021
Rep. Kelly, Robin L. [D-IL-2]	D · IL		May 25, 2021
Rep. Larson, John B. [D-CT-1]	D · CT		May 25, 2021
Del. Norton, Eleanor Holmes [D-DC-At Large]	D · DC		May 28, 2021
Rep. Smith, Christopher H. [R-NJ-4]	R · NJ		May 28, 2021
Rep. Bacon, Don [R-NE-2]	R · NE		Jun 4, 2021
Rep. Napolitano, Grace F. [D-CA-32]	D · CA		Jun 4, 2021
Rep. Titus, Dina [D-NV-1]	D · NV		Jun 4, 2021
Rep. Harshbarger, Diana [R-TN-11]	R · TN		Jun 22, 2021
Rep. Kilmer, Derek [D-WA-6]	D · WA		Jun 22, 2021
Rep. Cole, Tom [R-OK-4]	R · OK		Jun 23, 2021
Rep. Kelly, Mike [R-PA-16]	R · PA		Jun 23, 2021
Rep. Garbarino, Andrew R. [R-NY-2]	R · NY		Jul 27, 2021
Rep. Keating, William R. [D-MA-9]	D · MA		Aug 10, 2021
Rep. Gottheimer, Josh [D-NJ-5]	D · NJ		Aug 24, 2021
Rep. Moolenaar, John R. [R-MI-4]	R · MI		Sep 22, 2021
Rep. Schweikert, David [R-AZ-6]	R · AZ		Dec 7, 2021
Rep. Phillips, Dean [D-MN-3]	D · MN		Jan 3, 2022
Rep. Panetta, Jimmy [D-CA-20]	D · CA		Jul 1, 2022
Rep. Sewell, Terri A. [D-AL-7]	D · AL		Sep 13, 2022
Rep. Valadao, David G. [R-CA-21]	R · CA		Oct 18, 2022
Rep. Moulton, Seth [D-MA-6]	D · MA		Nov 15, 2022
Rep. McGovern, James P. [D-MA-2]	D · MA		Dec 6, 2022

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Feb 4, 2021

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
117 S 1233	Related bill	Apr 20, 2021: Read twice and referred to the Committee on Finance.

Small Business Tax Fairness and Compliance Simplification Act

This bill expands the tax credit for a portion of the employer-paid Social Security taxes for employee cash tips to include beauty service establishments. (Under current law, the credit is limited to tips received for providing, serving, or delivering food or beverages.)

The credit applies to tips received in connection with providing beauty services to a customer or client if tipping employees who provide the service is customary. *Beauty services* include barbering and hair care, nail care, esthetics, and body and spa treatments.

The bill also (1) establishes an employer tip reporting safe harbor for beauty service establishments, and (2) specifies reporting requirements for income received from renting space to individuals who provide beauty services.

The employer tip reporting safe harbor for beauty service establishments provides an exemption from certain Internal Revenue Service tip examinations for employers who meet certain requirements for educational programs, reporting procedures, compliance with tax law, and recordkeeping.

Actions Timeline

- **Feb 4, 2021:** Introduced in House
- **Feb 4, 2021:** Referred to the House Committee on Ways and Means.