

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-1] | 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.