

S 28

Restaurant Revitalization Tax Credit Act

Congress: 118 (2023–2025, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jan 24, 2023

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

Latest Action: Read twice and referred to the Committee on Finance. (Jan 24, 2023)

Official Text: <https://www.congress.gov/bill/118th-congress/senate-bill/28>

Sponsor

Name: Sen. Cardin, Benjamin L. [D-MD]

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

Cosponsors (4 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Brown, Sherrod [D-OH]	D · OH		Jan 24, 2023
Sen. Markey, Edward J. [D-MA]	D · MA		Jan 24, 2023
Sen. Murray, Patty [D-WA]	D · WA		Jan 24, 2023
Sen. Merkley, Jeff [D-OR]	D · OR		Feb 2, 2023

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jan 24, 2023

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
118 HR 2575	Identical bill	Apr 13, 2023: Referred to the House Committee on Ways and Means.

Summary (as of Jan 24, 2023)

Restaurant Revitalization Tax Credit Act

This bill allows certain restaurants affected by the COVID-19 pandemic a credit against payroll tax liability up to 100% of the wages paid to their employees, not to exceed \$25,000 in any calendar quarter.

Actions Timeline

- **Jan 24, 2023:** introduced in Senate
- **Jan 24, 2023:** Read twice and referred to the Committee on Finance.

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