

HR 3798

Small Business Flexibility Act

Congress: 118 (2023–2025, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jun 5, 2023

Current Status: Placed on the Union Calendar, Calendar No. 82.

Latest Action: Placed on the Union Calendar, Calendar No. 82. (Jun 12, 2023)

Official Text: <https://www.congress.gov/bill/118th-congress/house-bill/3798>

Sponsor

Name: Rep. Tenney, Claudia [R-NY-24]

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

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Reported By	Jun 13, 2023

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
118 HR 3799	Related bill	Jun 21, 2023: Motion to reconsider laid on the table Agreed to without objection.

Summary (as of Jun 12, 2023)

Small Business Flexibility Act

This bill requires the Internal Revenue Service to notify employers, particularly small businesses, about the availability of individual coverage health reimbursement arrangements (ICHRAs), qualified small employer health reimbursement arrangements (QSEHRAs), and the small business health care tax credit.

Under ICHRAs, employers agree to reimburse employees for incurred medical expenses up to a limit for a specified period (e.g., a calendar year), and employees obtain their own individual coverage that meets certain requirements of the Patient Protection and Affordable Care Act (coverage of preventive services and no annual or lifetime limits). QSEHRAs are available to employers with fewer than 50 full-time employees. The small business health care tax credit is available to employers with fewer than 25 full-time employees.

Actions Timeline

- **Jun 12, 2023:** Reported (Amended) by the Committee on Ways and Means. H. Rept. 118-106.
- **Jun 12, 2023:** Placed on the Union Calendar, Calendar No. 82.
- **Jun 7, 2023:** Committee Consideration and Mark-up Session Held
- **Jun 7, 2023:** Ordered to be Reported in the Nature of a Substitute (Amended) by the Yeas and Nays: 36 - 3.
- **Jun 5, 2023:** Introduced in House
- **Jun 5, 2023:** Referred to the House Committee on Ways and Means.