

## HR 45

Small Business Tax Fairness and Compliance Simplification Act

**Congress:** 118 (2023–2025, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jan 9, 2023

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Jan 9, 2023)

**Official Text:** <https://www.congress.gov/bill/118th-congress/house-bill/45>

### Sponsor

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**Name:** Rep. LaHood, Darin [R-IL-16]

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

**Cosponsors** (50 total)

Cosponsor	Party / State	Role	Date Joined
Rep. DelBene, Suzan K. [D-WA-1]	D · WA		Jan 9, 2023
Rep. Burchett, Tim [R-TN-2]	R · TN		Jan 25, 2023
Rep. Carter, John R. [R-TX-31]	R · TX		Feb 9, 2023
Rep. Moolenaar, John R. [R-MI-2]	R · MI		Feb 24, 2023
Rep. Panetta, Jimmy [D-CA-19]	D · CA		Feb 27, 2023
Rep. Cuellar, Henry [D-TX-28]	D · TX		Mar 14, 2023
Rep. Schweikert, David [R-AZ-1]	R · AZ		Mar 17, 2023
Rep. McClain, Lisa C. [R-MI-9]	R · MI		Mar 30, 2023
Rep. Moulton, Seth [D-MA-6]	D · MA		Apr 3, 2023
Rep. Sewell, Terri A. [D-AL-7]	D · AL		Apr 13, 2023
Rep. Sánchez, Linda T. [D-CA-38]	D · CA		Apr 18, 2023
Rep. Phillips, Dean [D-MN-3]	D · MN		Apr 20, 2023
Rep. Keating, William R. [D-MA-9]	D · MA		Apr 25, 2023
Rep. Scholten, Hillary J. [D-MI-3]	D · MI		May 2, 2023
Rep. Kelly, Mike [R-PA-16]	R · PA		May 9, 2023
Rep. Kustoff, David [R-TN-8]	R · TN		May 18, 2023
Rep. Miller, Carol D. [R-WV-1]	R · WV		May 18, 2023
Rep. Nadler, Jerrold [D-NY-12]	D · NY		May 18, 2023
Rep. Ruppersberger, C. A. Dutch [D-MD-2]	D · MD		May 18, 2023
Rep. Tenney, Claudia [R-NY-24]	R · NY		May 18, 2023
Rep. Trone, David J. [D-MD-6]	D · MD		May 18, 2023
Rep. Malliotakis, Nicole [R-NY-11]	R · NY		May 25, 2023
Rep. Pascrell, Bill, Jr. [D-NJ-9]	D · NJ		May 31, 2023
Rep. Smith, Christopher H. [R-NJ-4]	R · NJ		May 31, 2023
Rep. Davis, Danny K. [D-IL-7]	D · IL		Jun 13, 2023
Rep. Ivey, Glenn [D-MD-4]	D · MD		Jun 13, 2023
Rep. Kelly, Robin L. [D-IL-2]	D · IL		Jun 27, 2023
Rep. Raskin, Jamie [D-MD-8]	D · MD		Jun 27, 2023
Rep. Rouzer, David [R-NC-7]	R · NC		Jun 27, 2023
Rep. Feenstra, Randy [R-IA-4]	R · IA		Jul 10, 2023
Rep. Harshbarger, Diana [R-TN-1]	R · TN		Jul 19, 2023
Rep. Kilmer, Derek [D-WA-6]	D · WA		Jul 19, 2023
Rep. Evans, Dwight [D-PA-3]	D · PA		Jul 28, 2023
Rep. Cohen, Steve [D-TN-9]	D · TN		Aug 4, 2023
Rep. Graves, Garret [R-LA-6]	R · LA		Sep 8, 2023
Rep. Luetkemeyer, Blaine [R-MO-3]	R · MO		Sep 8, 2023
Rep. Schneider, Bradley Scott [D-IL-10]	D · IL		Oct 11, 2023
Rep. Duncan, Jeff [R-SC-3]	R · SC		Nov 6, 2023
Rep. Tokuda, Jill N. [D-HI-2]	D · HI		Nov 6, 2023
Rep. Case, Ed [D-HI-1]	D · HI		Nov 13, 2023
Rep. Edwards, Chuck [R-NC-11]	R · NC		Nov 13, 2023

Cosponsor	Party / State	Role	Date Joined
Rep. Harder, Josh [D-CA-9]	D · CA		Dec 5, 2023
Rep. Crow, Jason [D-CO-6]	D · CO		Jan 22, 2024
Rep. Ferguson, A. Drew, IV [R-GA-3]	R · GA		Jan 22, 2024
Rep. Sorensen, Eric [D-IL-17]	D · IL		Jan 22, 2024
Rep. Hayes, Jahana [D-CT-5]	D · CT		Mar 20, 2024
Rep. McBath, Lucy [D-GA-7]	D · GA		Mar 20, 2024
Rep. Kildee, Daniel T. [D-MI-8]	D · MI		May 21, 2024
Rep. Clyburn, James E. [D-SC-6]	D · SC		Jul 10, 2024
Rep. McClellan, Jennifer L. [D-VA-4]	D · VA		Jul 30, 2024

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jan 9, 2023

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
118 S 45	Related bill	<b>Jan 24, 2023:</b> Read twice and referred to the Committee on Finance.

### Summary (as of Jan 9, 2023)

#### 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

- **Jan 9, 2023:** Introduced in House
- **Jan 9, 2023:** Referred to the House Committee on Ways and Means.