

## HR 721

Performing Artist Tax Parity Act of 2025

**Congress:** 119 (2025–2027, Current)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jan 24, 2025

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Jan 24, 2025)

**Official Text:** <https://www.congress.gov/bill/119th-congress/house-bill/721>

### Sponsor

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**Name:** Rep. Buchanan, Vern [R-FL-16]

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

## Cosponsors (26 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Boyle, Brendan F. [D-PA-2]	D · PA		Jan 24, 2025
Rep. Carey, Mike [R-OH-15]	R · OH		Jan 24, 2025
Rep. Chu, Judy [D-CA-28]	D · CA		Jan 24, 2025
Rep. Davis, Danny K. [D-IL-7]	D · IL		Jan 24, 2025
Rep. Doggett, Lloyd [D-TX-37]	D · TX		Jan 24, 2025
Rep. Fitzpatrick, Brian K. [R-PA-1]	R · PA		Jan 24, 2025
Rep. Gomez, Jimmy [D-CA-34]	D · CA		Jan 24, 2025
Rep. Horsford, Steven [D-NV-4]	D · NV		Jan 24, 2025
Rep. Lawler, Michael [R-NY-17]	R · NY		Jan 24, 2025
Rep. Malliotakis, Nicole [R-NY-11]	R · NY		Jan 24, 2025
Rep. Panetta, Jimmy [D-CA-19]	D · CA		Jan 24, 2025
Rep. Sánchez, Linda T. [D-CA-38]	D · CA		Jan 24, 2025
Rep. Schneider, Bradley Scott [D-IL-10]	D · IL		Jan 24, 2025
Rep. Tenney, Claudia [R-NY-24]	R · NY		Mar 5, 2025
Rep. Bacon, Don [R-NE-2]	R · NE		Mar 18, 2025
Rep. Barragán, Nanette Diaz [D-CA-44]	D · CA		Mar 18, 2025
Rep. Brownley, Julia [D-CA-26]	D · CA		Mar 18, 2025
Rep. Turner, Michael R. [R-OH-10]	R · OH		Mar 18, 2025
Rep. Lee, Laurel M. [R-FL-15]	R · FL		Apr 7, 2025
Rep. Pingree, Chellie [D-ME-1]	D · ME		Apr 7, 2025
Rep. Soto, Darren [D-FL-9]	D · FL		Aug 8, 2025
Rep. Sherman, Brad [D-CA-32]	D · CA		Sep 30, 2025
Rep. Magaziner, Seth [D-RI-2]	D · RI		Oct 6, 2025
Rep. Goldman, Daniel S. [D-NY-10]	D · NY		Dec 1, 2025
Rep. Levin, Mike [D-CA-49]	D · CA		Dec 15, 2025
Rep. Suozzi, Thomas R. [D-NY-3]	D · NY		Dec 17, 2025

## Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jan 24, 2025

## Subjects & Policy Tags

### Policy Area:

Taxation

## Related Bills

Bill	Relationship	Last Action
119 HR 6900	Related bill	<b>Dec 18, 2025:</b> Referred to the Committee on Ways and Means, and in addition to the Committees on Education and Workforce, and Energy and Commerce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.
119 S 1121	Identical bill	<b>Mar 25, 2025:</b> Read twice and referred to the Committee on Finance.

## **Performing Artist Tax Parity Act of 2025**

This bill increases the income limit and makes other modifications to the above-the-line tax deduction for business expenses of qualified performing artists. (Above-the-line deductions are subtracted from gross income to calculate adjusted gross income.)

Under current law, a *qualified performing artist* (who may deduct certain business expenses from gross income) is defined as an individual who (1) performs services in the performing arts as an employee for at least two employers during the tax year and receives at least \$200 from each employer (minimum payment), (2) has business deductions attributable to such services exceeding 10% of the gross income received from such services, and (3) has adjusted gross income of \$16,000 or less.

The bill modifies the definition of a *qualified performing artist* (for purposes of the business expense deduction) to eliminate the \$16,000 adjusted gross income limitation and increase the minimum payment amount to \$500 (adjusted for inflation beginning in 2026).

However, under the bill, the tax deduction for business expenses of qualified performing artists phases out for individuals with gross income exceeding \$100,000 (or \$200,000 for joint filers) such that the tax deduction completely phases out for individuals with gross income exceeding \$120,000 (or \$240,000 for joint filers). (The phase-out threshold is adjusted for inflation beginning in 2026.)

Finally, the bill provides that commissions paid to a manager or agent by a qualified performing artist are deductible business expenses.

## **Actions Timeline**

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- **Jan 24, 2025:** Introduced in House
- **Jan 24, 2025:** Referred to the House Committee on Ways and Means.

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