

113TH CONGRESS
2D SESSION

H. R. 5341

To delay for 1 year the application of Revenue Ruling 2012–18 with respect to the characterization of payments as tips or service charges.

IN THE HOUSE OF REPRESENTATIVES

JULY 31, 2014

Mr. GALLEGO introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To delay for 1 year the application of Revenue Ruling 2012–18 with respect to the characterization of payments as tips or service charges.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. DELAY IN APPLICATION OF REVENUE RULING**
4 **2012–18 WITH RESPECT TO CHARACTERIZA-**
5 **TION OF TIPS OR SERVICE CHARGES.**

6 The Secretary of the Treasury shall not apply Rev-
7 enue Ruling 2012–18 (or any other similar guidance) for
8 purposes of determining whether any payment made be-

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1 fore January 1, 2015, is a tip as opposed to a service
2 charge.

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