

106TH CONGRESS
1ST SESSION

H. R. 19

To amend the Internal Revenue Code of 1986 regarding the treatment of
golf caddies for employment tax purposes.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 6, 1999

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

A BILL

To amend the Internal Revenue Code of 1986 regarding
the treatment of golf caddies for employment tax purposes.

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. SHORT TITLE.**

4 This Act may be cited as the “Caddie Relief Act of
5 1999”.

6 **SEC. 2. TREATMENT OF GOLF CADDIES.**

7 (a) IN GENERAL.—Subsection (a) of section 3508 of
8 the Internal Revenue Code of 1986 (relating to treatment
9 of real estate agents and direct sellers) is amended by
10 striking “qualified real estate agent or as a direct seller”

1 and inserting “qualified real estate agent, direct seller, or
2 golf caddie”.

3 (b) DEFINITION.—Subsection (b) of section 3508 of
4 such Code is amended by redesignating paragraph (3) as
5 paragraph (4) and by inserting after paragraph (2) the
6 following new paragraph:

7 “(3) GOLF CADDIE.—The term ‘golf caddie’
8 means an individual who performs the service of car-
9 rying golf clubs for, or otherwise assisting, a non-
10 professional golfer and, with respect to whom, sub-
11 stantially all the remuneration (whether or not paid
12 in cash) for the performance of such service is—

13 “(A) directly related to performing such
14 services rather than to the number of hours
15 worked, and

16 “(B) paid to such individual directly by the
17 golfer or by a third party as an agent of the
18 golfer where the third party incurs no obliga-
19 tion itself to pay such remuneration.”.

20 (c) CLERICAL AMENDMENTS.—

21 (1) The heading of section 3508 of such Code
22 is amended to read as follows:

1 **“SEC. 3508. TREATMENT OF REAL ESTATE AGENTS, DIRECT**
2 **SELLERS, AND GOLF CADDIES.”.**

3 (2) The item relating to section 3508 in the
4 table of sections for chapter 25 of such Code is
5 amended to read as follows:

“Sec. 3508. Treatment of real estate agents, direct sellers, and
golf caddies.”.

6 (d) **EFFECTIVE DATE.**—The amendments made by
7 this section shall apply to remuneration paid for services
8 performed in taxable years ending after the date of the
9 enactment of this Act.

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