

115TH CONGRESS
1ST SESSION

H. R. 3453

To amend the Internal Revenue Code of 1986 to provide a standard deduction for the trade or business expenses of artists.

IN THE HOUSE OF REPRESENTATIVES

JULY 27, 2017

Ms. VELÁZQUEZ introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide a standard deduction for the trade or business expenses of artists.

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 “Tax Relief for Artists
5 Act of 2017”.

6 **SEC. 2. STANDARD DEDUCTION FOR THE TRADE OR BUSI-**
7 **NESS EXPENSES OF ARTISTS.**

8 (a) IN GENERAL.—Section 162 of the Internal Rev-
9 enue Code of 1986 is amended by redesignating subsection

1 (q) as subsection (r) and by inserting after subsection (p)
2 the following new subsection:

3 “(q) STANDARD DEDUCTION FOR TRADE OR BUSI-
4 NESS EXPENSES OF ARTISTS.—

5 “(1) IN GENERAL.—In the case of a qualified
6 taxpayer who elects the application of this subsection
7 for any taxable year, there shall be allowed as a de-
8 duction for such taxable year an amount equal to
9 the lesser of—

10 “(A) \$2,500, or

11 “(B) the gross income of the taxpayer de-
12 rived from one or more artistic trades or busi-
13 nesses carried on by the taxpayer (or, if less,
14 taxable income).

15 “(2) QUALIFIED TAXPAYER.—For purposes of
16 this subsection, the term ‘qualified taxpayer’ means
17 any taxpayer with respect to any taxable year if—

18 “(A) the taxpayer’s household income for
19 the taxable year does not exceed 250 percent of
20 the poverty line for a family of the size in-
21 volved, and

22 “(B) the taxpayer has gross income de-
23 rived from one or more artistic trades or busi-
24 nesses carried on by the taxpayer.

1 “(3) ARTISTIC TRADE OR BUSINESS.—For pur-
2 poses of this subsection, the term ‘artistic trade or
3 business’ means any trade or business in the lit-
4 erary, graphic design, film, visual, media, musical,
5 theatre, recording, or dance arts.

6 “(4) OTHER DEFINITIONS AND SPECIAL
7 RULES.—For purposes of this subsection—

8 “(A) DEFINITIONS RELATED TO HOUSE-
9 HOLD INCOME.—Terms used in paragraph
10 (2)(A) which are also used in section 36B shall
11 have the same meaning as when used in such
12 section.

13 “(B) JOINT RETURNS.—In the case of a
14 joint return, paragraph (1)(A) shall be applied
15 by substituting ‘\$5,000’ for ‘\$2,500’ if both
16 spouses would be treated as a qualified tax-
17 payer if each spouse filed a separate return.

18 “(C) DENIAL OF DOUBLE BENEFIT.—If
19 the taxpayer elects the application of this sub-
20 section for any taxable year, no deduction
21 (other than the deduction allowed under para-
22 graph (1)) shall be allowable under this chapter
23 to the taxpayer with respect to any amount
24 paid or incurred during such taxable year with

1 respect to any artistic trade or business carried
2 on by the taxpayer.

3 “(D) REGULATIONS.—The Secretary shall
4 prescribe such regulations or other guidance as
5 the Secretary determines to be necessary or ap-
6 propriate to carry out the purposes of this sub-
7 section.”.

8 (b) EFFECTIVE DATE.—The amendments made by
9 this section shall apply to taxable years beginning after
10 the date of the enactment of this Act.

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