



TTAA Legislative & Regulatory Update

April 15, 2024



Bill Mandating OSHA Ergonomics Rule

Senators Markey (D-MA) and Sullivan (R-AK) are planning to introduce a bill that would mandate that OSHA issue an ergonomics rule.

The Clinton administration attempted to implement an ergonomics rule, but Congress on a bipartisan basis nullified the rule with a Congressional Review Act challenge, citing how difficult it would be for businesses to comply with the rule and the immense costs of implementation.

The bill would also:

- Require OSHA issue a rule requiring employers have medical professionals at the workplace to aid injured or ill workers and provide occupational medicine consultation services;
- Quicken the timeline for abatement of willful or repeat violations of the OSH Act; and
- Change the process for an employer to obtain a stay on abatement of willful or repeat violation.

Many small business organizations have concerns with the legislation and we will continue to report on its progress.

Smith-Wyden Bill in Senate

Congress is back in session for what promises to be a busy April for tax policy. Here is a quick overview of what's happening.

The big-ticket item is the \$80 billion Tax Relief for American Families and Workers Act. This bill easily passed the House back in January but has remained stalled in the Senate since.

That's largely due to Republican tax writers' objections over the structure of the child tax credit, among other items. As Politico reported this morning:

Key Senate Republicans, including the ranking member of the Finance Committee, Sen. Mike Crapo of Idaho, and the two tax writers running to be next GOP leader in the chamber, Sens. John Cornyn of Texas and John Thune of South Dakota, all continue to have issues with the Wyden-Smith bill, complicating its chances of getting passed.

Republicans have asked Finance Chair Ron Wyden to hold a markup but he has resisted such calls to date. Leader Schumer, meanwhile, sent a note to his colleagues Friday outlining the Senate's agenda and while he did mention the tax bill, it was only in the context of a longer list of issues that might be considered. Again from Politico:

There are also close to a dozen items listed in that "weeks and months ahead" bucket, and not all that much floor time left in 2024, in no small part because it's a presidential election year — so it remains difficult to know just how much of a priority the tax bill will be for Schumer.

House Small Business on CTA

The House Small Business Committee convenes again on April 30 to discuss FinCEN's implementation of the Corporate Transparency Act.

Given that the vast majority of entities affected by the CTA – over 30 million – are small businesses, the panel is the ideal venue to bring concerns over the new data collection regime to light.

NSBA Case Update

On March 11th, the Department of Justice appealed a ruling issued by the U.S. District Court of Northern Alabama that found that Corporate Transparency Act unconstitutional, but only provided relief to plaintiffs named in the case (i.e. the National Small Business Association and its 65,000 members).

The case will be heard by the Eleventh Circuit Court of Appeals and could be resolved as early as June. Regardless of the court's ruling, the case will likely be appealed to the U.S. Supreme Court. **FinCEN has stated that it will continue enforcing the CTA against all entities not named as plaintiffs in the case.**

Other Legal Challenges

Latest News: A lawsuit filed in Maine last month is the fourth legal challenge we've seen against the CTA.

Since the NSBA filed its legal challenge back in November 2022, other suits have been filed in various jurisdictions. They include:

- Maine: William Boyle v. Yellen (3/15/2024)
- Michigan: Small Business Association of Michigan et al v. Yellen (3/1/2024)
- Ohio: Robert J. Gargas Co., L.P.A. et al v. Yellen (12/29/2023)

