In Congress, Villegas Would Have Voted To Raise Taxes On Middle-Income Workers By Over $365 Per Month, Tax Overtime Pay And Jack Up Taxes On Waiters And Hairstylists By Over $1,400 Per Year.

Randy Villegas Opposed Passage Of The One Big Beautiful Bill Act

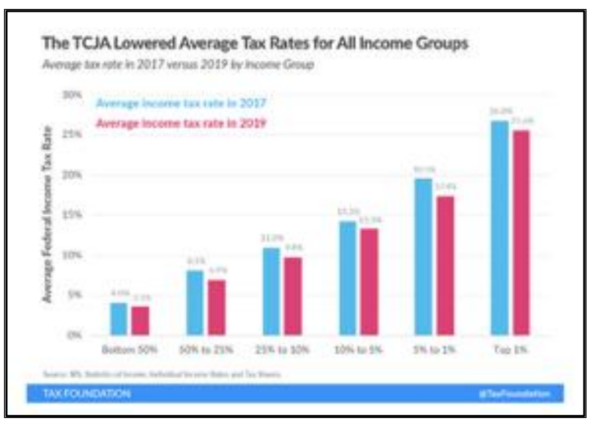
Randy Villegas Opposed Passage Of The One Big Beautiful Bill Act. "'As someone who grew up right here in the Valley on Medi-Cal and WIC, the anniversary of the 'Big, Ugly Bill' is personal for me. Over 68,000 people in our district are losing their healthcare because of David Valadao's deciding vote,' said Villegas. The changes are expected to affect not only children's and families' access to health care in the Central Valley but also their ability to afford food." (Amairani Hernandez, "Randy Villegas Calls Out Valadao's Healthcare Vote In Central Valley," Calo News, 7/10/26)

Tax Cuts

The One Big Beautiful Bill Madf The 2017 Tax Cuts Permanent; Had It Not Passed It Would Have Lead To An Average Increase Of $1,924 In Annual Taxes Paid By Residents Of California's 22nd Congressional District

One Big Beautiful Bill Act Makes The 2017 Tax Cuts Permanent. "Republicans look to make permanent the individual income and estate tax cuts passed in Trump's first term, in 2017, plus enact promises he made on the 2024 campaign trail to not tax tips, overtime and interest on some auto loans." (Kevin Freking and Lisa Mascaro, "House Republicans Narrowly Passed Trump's 'Big, Beautiful' Bill. Here's What's In It," PBS, 5/22/25)

The Tax Cuts And Jobs Act Lowered The Average Tax Rates For All Income Groups. ("Tax Cuts And Jobs Act (TCJA)," Tax Foundation, Accessed: 2/26/24)

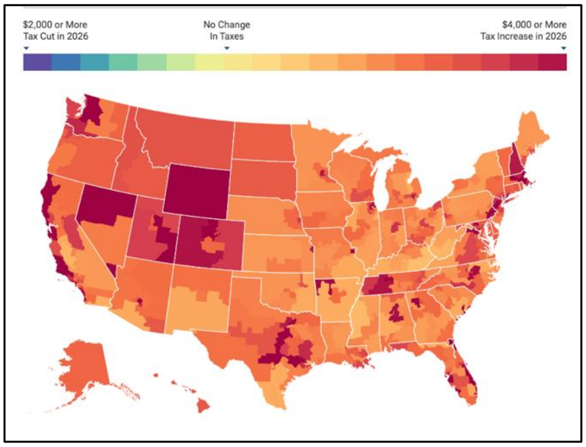


("Tax Cuts And Jobs Act (TCJA)," Tax Foundation, Accessed: 2/26/24)

In April 2019, The New York Times Reported That The 2017 Tax Bill Cut Taxes For A Large Majority Of Americans. "If you're an American taxpayer, you probably got a tax cut last year. And there's a good chance you don't believe it. Ever since President Trump signed the Republican-sponsored tax bill in December 2017, independent analyses have consistently found that a large majority of Americans would owe less because of the law. Preliminary data based on tax filings has shown the same." (Ben Casselman and Jim Tankersley, "Face It: You (Probably) Got A Tax Cut," *The New York Times*, 4/14/19)

The House Bill Provided $4.5 Trillion To Extend The 2017 Tax Cuts And Jobs Act Provisions, Which Are Set To Expire At The End Of 2025. "As written, the House bill also provided $4.5 trillion to extend President Donald Trump's 2017 Tax Cuts and Jobs Act provisions, which expire at the end of this year." (Elizabeth Elkind, "Trump Budget Bill Extending First-Term Tax Cuts Survives House Vote," Fox News, 2/25/25)

According To The Tax Foundation, The Expiration Of The Tax Cuts And Jobs Act Tax Provisions Would On Average Raise Taxes In CA-22 By $1,924. (Garrett Watson and Erica York, "Expiring TCJA Tax Provisions In 2026 Would Produce Substantial Tax Hike Across The US," Tax Foundation, 5/7/24)



(Garrett Watson and Erica York, "Expiring TCJA Tax Provisions In 2026 Would Produce Substantial Tax Hike Across The US," Tax Foundation, 5/7/24)

Child Tax Credit

The One Big Beautiful Bill Makes Permanent The Child Tax Credit From The 2017 Tax Cuts And Job Act Which Is Claimed By Millions Of Families. "The current $2,000 Child Tax Credit, claimed by over forty million families, is permanently extended." (Mike Palicz, "List Of Tax Cuts In The Big, Beautiful Bill," Americans for Tax Reform, 6/2/25)

The One Big Beautiful Bill Also Temporarily Increases The Maximum Allowable Credit For Families. "If enacted, the House bill would make permanent the maximum $2,000 credit passed via the Tax Cuts and Jobs Act, or TCJA, of 2017. Without action from Congress that tax break will revert to $1,000 after 2025. The House bill would make the highest child tax credit $2,500 from 2025 through 2028. After that, the credit's top value would revert to $2,000 and be indexed for inflation. (Kate Dore, "House Republican Budget Bill Boosts Maximum Child Tax Credit To $2,500 – Here's Who Qualifies," CNBC, 5/22/25)

No Tax On Tips

The One Big Beautiful Bill Act Contains A Provision That Allows For A Tax Deduction For All Tips Received. "(a) IN GENERAL.—There shall be allowed as a deduction an amount equal to the qualified tips received during the taxable year that are included on statements furnished to the by the taxpayer on Form 4137 (or successor)." (H.R. 1, Introduced: 5/20/25)

The One Big Beautiful Bill Act Contains A Provision That Would Eliminate Federal Income Taxes On Tips For Individuals Earning Less Than $160,000. "It would create a new tax deduction eliminating federal income taxes on tips for people working in jobs that have traditionally received them, as long as they make less than $160,000 in 2025. The Trump administration would publish a list of qualifying occupations within 90 days of the bill's signing." (Wyatte Grantham-Phillips and Jonathan J. Cooper, "What To Know About 'No Tax On Tips,' Trump's Tax Pledge That's In The GOP Budget Bill," PBS, 5/22/25)

According To The Tax Policy Center, The Removal Of Income Tax On Tips Would Give Tipped Workers An Average Tax Cut Of $1,800. "Even among tipped workers, benefits would be limited. TPC estimated only about 60 percent of households with tipped workers would benefit if they could deduct tips from taxable income. Their average tax cut: about $1,800." (Howard Gleckman, "Exempting Tips From Federal Income Tax Would Benefit Very Few Workers," Tax Policy Center, 9/19/24)

Leaving Out Those Who Already Don't Pay Federal Income Tax, Roughly 63% Of Tipped Workers Would See A Reduction In Their Tax Burden. "For many low-income Americans, payroll taxes, rather than the income tax, are the biggest taxes they pay. Roughly 37 percent of tipped workers already don't owe any federal income tax, according to an estimate from the Budget Lab at Yale." (Alicia Parlapiano and Andrew Durden, "An Illustrated Guide To Who Really Benefits From 'No Tax On Tips'," *The New York Tines*, 6/5/25)

No Tax On Overtime

The One Big Beautiful Bill Act (OBBA) Contains A Provision That Allows For A Tax Deduction For All Qualified Overtime Pay. "'(a) IN GENERAL.—There shall be allowed as a deduction an amount equal to the qualified overtime compensation received during the taxable year." (H.R. 1, Introduced: 5/20/25)

HEADLINE: "Work Overtime? You May Soon Get a Tax Cut." (Andrew Duehren, "Work Overtime? You May Soon Get A Tax Cut.," *New York Times*, 6/6/25)


Work Overtime? You May Soon Get a Tax Cut.

Once a seemingly offhand remark at a campaign rally, President Trump's pledge to not tax overtime could become federal law.

(Andrew Duehren, "Work Overtime? You May Soon Get A Tax Cut.," *New York Times*, 6/6/25)

The Tax Break Would Be Available To Almost All American Workers Who Work Overtime And Are Paid An Hourly Wage. "Under the sprawling domestic policy bill that Republicans pushed through the House and are preparing to steer through the Senate, the tax break would be limited. It would be available only to Americans who, under federal law, must be paid at a time-and-a-half rate for working any time exceeding 40 hours in a week. That's a broad group that includes almost all Americans who are paid an hourly wage, but many salaried workers would not be eligible." (Andrew Duehren, "Work Overtime? You May Soon Get a Tax Cut.," *New York Times*, 6/6/25)

The White House Counsel Of Economic Advisers Estimates That The Average Overtime Worker Would Get Their Tax Burden Lowered By Between $1,400 And $1,750 Per Year. "The White House Council of Economic Advisers — who work for Trump — estimated that the average overtime worker would get a tax break of $1,400 to $1,750 per year until it expired in 2028." (Ryan Teague Beckwith, "Has The Overtime Tax Exemption Passed? Here's Where Things Stand,' NBC News, 5/30/25)

The Institute On Taxation And Policy Estimates It Would Save Overtime Workers An Average Of $330, With A Range Of $80 To $940. "But An Analysis From The Institute On Taxation And Economic Policy Pegged The Average Tax Savings at a much lower $330 per year. What's more, it found that it would benefit higher-income workers more, with the bottom 60% snagging an average of $80 and the top 20% pocketing an average of $940." (Ryan Teague Beckwith, "Has The Overtime Tax Exemption Passed? Here's Where Things Stand,' NBC News, 5/30/25)

The Provision Eliminating Taxes On Overtime Was Supported By Law Enforcement, Which Claimed It Would Help With Officer Retention And Morale

HEADLINE: "Trump's 'Big, Beautiful Bill' Wins Support From Police For Overtime Tax Elimination" (Emma Colton, "Trump's 'Big, Beautiful Bill' Wins Support From Police For Overtime Tax Elimination," Fox News, 5/19/25)


POLICE AND LAW ENFORCEMENT

Trump's 'big, beautiful bill' wins support from police for overtime tax elimination

Officers say the tax break would improve retention and provide financial relief for law enforcement families

By Emma Colton · Fox News

Published May 19, 2025 8:50am EDT

(Emma Colton, "Trump's 'Big, Beautiful Bill' Wins Support From Police For Overtime Tax Elimination," Fox News, 5/19/25)

Law Enforcement Supported The Provision Eliminating Taxes On Overtime Work And Claimed It Would Have A Positive Impact On Officer Retention And Morale. "FIRST ON FOX: Police officers are rallying behind a provision in President Donald Trump's 'big, beautiful bill' to end taxing overtime work, which they say would have a favorable ripple effect on officer retention and morale." (Emma Colton, "Trump's 'Big, Beautiful Bill' Wins Support From Police For Overtime Tax Elimination," Fox News, 5/19/25)