

S 2296

Workforce Health Improvement Program Act of 2015

Congress: 114 (2015–2017, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Nov 18, 2015

Current Status: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S8081)

Latest Action: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S8081) (Nov 18, 2015)

Official Text: <https://www.congress.gov/bill/114th-congress/senate-bill/2296>

Sponsor

Name: Sen. Cornyn, John [R-TX]

Party: Republican • **State:** TX • **Chamber:** Senate

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Nov 18, 2015

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Workforce Health Improvement Program Act of 2015

This bill amends the Internal Revenue Code to modify the tax exclusion of the value of on-premises employer-provided athletic facilities. The bill provides for an exclusion from the gross income of an employee for: (1) the value of any on-premises employer-provided athletic facility; and (2) so much of the fess, dues, or other membership expenses paid by an employer on behalf of an employee, but not exceeding \$900 per employee per year. The bill sets forth an expanded definition of "athletic or fitness facility," which specifies that the health or fitness component of such a facility cannot be incidental to its overall function and purpose.

The bill also allows an employer to claim a tax deduction for the fees, dues, or membership expenses paid to an athletic or fitness facility on behalf of an employee.

Actions Timeline

- **Nov 18, 2015:** Introduced in Senate
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