

## HR 2821

### REACH Act

**Congress:** 115 (2017–2019, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jun 7, 2017

**Current Status:** Referred to the House Committee on Ways and Means.

**Latest Action:** Referred to the House Committee on Ways and Means. (Jun 7, 2017)

**Official Text:** <https://www.congress.gov/bill/115th-congress/house-bill/2821>

### Sponsor

**Name:** Rep. Tiberi, Patrick J. [R-OH-12]

**Party:** Republican • **State:** OH • **Chamber:** House

### Cosponsors (14 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Larson, John B. [D-CT-1]	D · CT		Jun 7, 2017
Rep. Smith, Jason [R-MO-8]	R · MO		Jul 17, 2017
Rep. Blumenauer, Earl [D-OR-3]	D · OR		Jul 25, 2017
Rep. Paulsen, Erik [R-MN-3]	R · MN		Jul 26, 2017
Rep. Bonamici, Suzanne [D-OR-1]	D · OR		Jul 27, 2017
Rep. Kelly, Mike [R-PA-3]	R · PA		Jul 27, 2017
Rep. Kind, Ron [D-WI-3]	D · WI		Jul 27, 2017
Rep. Sessions, Pete [R-TX-32]	R · TX		Aug 15, 2017
Rep. Bishop, Mike [R-MI-8]	R · MI		Sep 5, 2017
Rep. Sánchez, Linda T. [D-CA-38]	D · CA		Sep 7, 2017
Rep. Jenkins, Lynn [R-KS-2]	R · KS		Sep 25, 2017
Rep. Reichert, David G. [R-WA-8]	R · WA		Oct 4, 2017
Rep. Blum, Rod [R-IA-1]	R · IA		Oct 12, 2017
Rep. Biggs, Andy [R-AZ-5]	R · AZ		Nov 14, 2017

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jun 7, 2017

### Subjects & Policy Tags

#### Policy Area:

Taxation

## Related Bills

Bill	Relationship	Last Action
115 S 2197	Related bill	<b>Dec 6, 2017:</b> Read twice and referred to the Committee on Finance.

## Summary (as of Jun 7, 2017)

### Research and Experimentation Advances Competitiveness at Home Act or the REACH Act

This bill amends the Internal Revenue Code, with respect to the tax credit for increasing research activities (known as the research and experimentation tax credit), to:

- increase the alternative simplified credit rate to match the rate of the regular credit;
- allow taxpayers to use reasonable estimation techniques in lieu of contemporaneous accounting to measure employee hours per business component;
- allow employees engaging in the direct supervision or direct support of research activities which constitute qualified research to be included in the research expense calculation without regard to the employee's position or management level;
- allow the credit to be used for research related to the adaptation of an existing business component to a particular customer's requirement or need, cost reduction, or obsolescence mitigation; and
- allow taxpayers to make an election for a reduced credit (in order to be allowed a full deduction for research expenses) on an amended tax return.

## Actions Timeline

- **Jun 7, 2017:** Introduced in House
- **Jun 7, 2017:** Referred to the House Committee on Ways and Means.