

## HR 3992

Disability Employment Incentive Act

**Congress:** 116 (2019–2021, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jul 25, 2019

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Jul 25, 2019)

**Official Text:** <https://www.congress.gov/bill/116th-congress/house-bill/3992>

### Sponsor

**Name:** Rep. Harder, Josh [D-CA-10]

**Party:** Democratic • **State:** CA • **Chamber:** House

### Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Fitzpatrick, Brian K. [R-PA-1]	R · PA		Jul 25, 2019

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jul 25, 2019

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

Bill	Relationship	Last Action
116 S 255	Identical bill	<b>Jan 29, 2019:</b> Read twice and referred to the Committee on Finance.

## **Disability Employment Incentive Act**

This bill expands tax credits and deductions that are available for employers who hire and retain employees with disabilities.

The bill expands the work opportunity tax credit to include the hiring of employees who receive Social Security Disability Insurance (SSDI) benefits. For employers who hire vocational rehabilitation referrals, Supplemental Security Income recipients, or SSDI recipients, the bill also (1) increases the amount of wages that may be taken into account for the credit, and (2) allows an additional credit for second-year wages.

With respect to the tax credit for expenditures by eligible small businesses to provide access to disabled individuals, the bill increases the limits that apply to (1) the amount of expenditures that are eligible for the credit, and (2) the gross receipts and full-time employees of eligible small businesses.

The bill also expands the tax deduction for expenditures to remove architectural and transportation barriers to the handicapped and elderly. The bill modifies the deduction to (1) increase limitation on the amount of the deduction, and (2) allow the deduction to be used for certain improvements in the accessibility of Internet or telecommunications services to handicapped and elderly individuals.

## **Actions Timeline**

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- **Jul 25, 2019:** Introduced in House
- **Jul 25, 2019:** Referred to the House Committee on Ways and Means.