

S 4214

A bill to provide a payroll tax credit for certain expenses associated with protecting employees from COVID-19.

Congress: 116 (2019–2021, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jul 20, 2020

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Jul 20, 2020)

Official Text: <https://www.congress.gov/bill/116th-congress/senate-bill/4214>

Sponsor

Name: Sen. Portman, Rob [R-OH]

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

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Blackburn, Marsha [R-TN]	R · TN		Jul 23, 2020

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jul 20, 2020

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
116 S 4537	Related bill	Sep 8, 2020: Read twice and referred to the Committee on Finance.
116 S 4318	Related bill	Jul 27, 2020: Read twice and referred to the Committee on Finance.
116 HR 7615	Related bill	Jul 16, 2020: Referred to the House Committee on Ways and Means.

Summary (as of Jul 20, 2020)

This bill allows employers a 50% payroll tax credit for the cost of qualified employee protection expenses and qualified workplace reconfiguration expenses paid in a calendar quarter. The bill defines

- *qualified employee protection expenses* as the cost of testing employees for COVID-19 (i.e., coronavirus disease 2019), equipment to protect employees from COVID-19, and cleaning products or services for preventing the spread of COVID-19; and
- *qualified workplace reconfiguration expenses* as amounts paid to design and reconfigure retail space, work areas, break areas, or other employee or customer areas for the primary purpose of preventing the spread of COVID-19 and such design and reconfiguration is completed pursuant to a plan in place before March 13, 2020, and completed before January 1, 2021.

Actions Timeline

- **Jul 20, 2020:** Introduced in Senate
- **Jul 20, 2020:** Read twice and referred to the Committee on Finance.