

S 4344

ENCORES Act

Congress: 116 (2019–2021, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jul 28, 2020

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

Latest Action: Read twice and referred to the Committee on Finance. (Jul 28, 2020)

Official Text: <https://www.congress.gov/bill/116th-congress/senate-bill/4344>

Sponsor

Name: Sen. Tester, Jon [D-MT]

Party: Democratic • **State:** MT • **Chamber:** Senate

Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Carper, Thomas R. [D-DE]	D · DE		Jul 28, 2020
Sen. Coons, Christopher A. [D-DE]	D · DE		Aug 6, 2020
Sen. Shaheen, Jeanne [D-NH]	D · NH		Aug 6, 2020

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jul 28, 2020

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Entertainments New Credit Opportunity for Relief & Economic Sustainability Act or the ENCORES Act

This bill allows certain businesses and tax-exempt entities that conduct live events for which tickets are sold to the general public a tax credit for 50% of any refund made during the period beginning on January 31, 2020, and ending on the enactment date of this bill. The bill defines *live event* as any live concert, comedy show, sporting event, or theatrical production for which tickets were made available to the general public not less than six weeks prior to the event. The credit does not apply to an entity engaged in professional football, basketball, baseball, or other professional sport.

The ticket refund paid by the entity to a ticket purchaser for a live event includes events cancelled or postponed due to the COVID-19 (i.e., the coronavirus disease 2019) pandemic

Actions Timeline

- **Jul 28, 2020:** Introduced in Senate
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