

S 4436

AT HOME Act

Congress: 116 (2019–2021, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Aug 4, 2020

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

Latest Action: Read twice and referred to the Committee on Finance. (Aug 4, 2020)

Official Text: <https://www.congress.gov/bill/116th-congress/senate-bill/4436>

Sponsor

Name: Sen. Young, Todd [R-IN]

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

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Hassan, Margaret Wood [D-NH]	D · NH		Aug 4, 2020

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Aug 4, 2020

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Aug 4, 2020)

Assisting Teachers and Home Office Modernization for Employees Act or the AT HOME Act

This bill allows employers who have not more than 150 full-time employees a tax credit for 25% of their qualified remote work expenses. The bill defines *qualified remote work expenses* as expenses paid or incurred to allow employees to work from a worksite other than a shared office space, that are necessary to allow for continuation of normal business functions, are in response to COVID-19 (i.e., coronavirus disease 2019), and occur after February 15, 2020, and before January 1, 2021. The bill also extends such tax credit to tax-exempt entities.

The bill also allows an income-based tax deduction for remote work expenses.

Actions Timeline

- **Aug 4, 2020:** Introduced in Senate
- **Aug 4, 2020:** Read twice and referred to the Committee on Finance.

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