

## HR 6912

### COVID-19 Youth Sports and Working Families Relief Act

**Congress:** 116 (2019–2021, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** May 15, 2020

**Current Status:** Referred to the Committee on Ways and Means, and in addition to the Committees on Education and Labor

**Latest Action:** Referred to the Committee on Ways and Means, and in addition to the Committees on Education and Labor, and Energy and Commerce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned. (May 15, 2020)

**Official Text:** <https://www.congress.gov/bill/116th-congress/house-bill/6912>

#### Sponsor

**Name:** Rep. Rose, Max [D-NY-11]

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

#### Cosponsors (14 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Gottheimer, Josh [D-NJ-5]	D · NJ		May 15, 2020
Del. Norton, Eleanor Holmes [D-DC-At Large]	D · DC		Jun 8, 2020
Rep. Cisneros, Gilbert Ray, Jr. [D-CA-39]	D · CA		Jun 8, 2020
Rep. Clarke, Yvette D. [D-NY-9]	D · NY		Jun 8, 2020
Rep. Davis, Susan A. [D-CA-53]	D · CA		Jun 8, 2020
Rep. Napolitano, Grace F. [D-CA-32]	D · CA		Jun 8, 2020
Rep. Neguse, Joe [D-CO-2]	D · CO		Jun 18, 2020
Rep. Doyle, Michael F. [D-PA-18]	D · PA		Jun 24, 2020
Rep. Fitzpatrick, Brian K. [R-PA-1]	R · PA		Jun 24, 2020
Rep. Gonzalez, Vicente [D-TX-15]	D · TX		Jun 24, 2020
Rep. Katko, John [R-NY-24]	R · NY		Jun 24, 2020
Rep. Scanlon, Mary Gay [D-PA-5]	D · PA		Jun 24, 2020
Rep. Sewell, Terri A. [D-AL-7]	D · AL		Jun 24, 2020
Rep. Schakowsky, Janice D. [D-IL-9]	D · IL		Jun 30, 2020

#### Committee Activity

Committee	Chamber	Activity	Date
Education and Workforce Committee	House	Referred To	May 15, 2020
Energy and Commerce Committee	House	Referred To	May 15, 2020
Ways and Means Committee	House	Referred To	May 15, 2020

## Subjects & Policy Tags

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### Policy Area:

Taxation

### Related Bills

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No related bills are listed.

### Summary (as of May 15, 2020)

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#### **COVID-19 Youth Sports and Working Families Relief Act**

This bill modifies the tax credit for household and dependent care expenses necessary for employment to include expenses for youth physical activities. *Youth physical activities* include organized individual and team sports, fitness and exercise, recreation, and other physical activities for youth who have attained age 4, but not age 18. The credit is refundable for taxable years beginning in 2020.

The bill also increases the dollar amount of the election for dependent care flexible spending arrangements.

The bill directs the Department of the Treasury to establish a relief fund for youth sport providers that directly serve youths age 18 and younger. The fund must disburse amounts to (1) alleviate losses sustained due to COVID-19 (i.e., coronavirus disease 2019), (2) sustain existing organizations that without assistance may fail or have to severely curtail operations, and (3) maintain youth participation capacity.

### Actions Timeline

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- **May 15, 2020:** Introduced in House
- **May 15, 2020:** Referred to the Committee on Ways and Means, and in addition to the Committees on Education and Labor, and Energy and Commerce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.