

HR 7615

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

Congress: 116 (2019–2021, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jul 16, 2020

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

Latest Action: Referred to the House Committee on Ways and Means. (Jul 16, 2020)

Official Text: <https://www.congress.gov/bill/116th-congress/house-bill/7615>

Sponsor

Name: Rep. Rice, Tom [R-SC-7]

Party: Republican • **State:** SC • **Chamber:** House

Cosponsors (16 total)

| Cosponsor | Party / State | Role | Date Joined |
|------------------------------------|---------------|------|--------------|
| Rep. Flores, Bill [R-TX-17] | R · TX | | Jul 22, 2020 |
| Rep. Latta, Robert E. [R-OH-5] | R · OH | | Jul 22, 2020 |
| Rep. Smucker, Lloyd [R-PA-11] | R · PA | | Jul 22, 2020 |
| Rep. Thompson, Glenn [R-PA-15] | R · PA | | Jul 22, 2020 |
| Rep. Reed, Tom [R-NY-23] | R · NY | | Jul 23, 2020 |
| Rep. Stewart, Chris [R-UT-2] | R · UT | | Jul 23, 2020 |
| Rep. McKinley, David B. [R-WV-1] | R · WV | | Jul 29, 2020 |
| Rep. Olson, Pete [R-TX-22] | R · TX | | Jul 29, 2020 |
| Rep. Arrington, Jodey C. [R-TX-19] | R · TX | | Sep 11, 2020 |
| Rep. Dunn, Neal P. [R-FL-2] | R · FL | | Sep 11, 2020 |
| Rep. Schweikert, David [R-AZ-6] | R · AZ | | Sep 11, 2020 |
| Rep. Upton, Fred [R-MI-6] | R · MI | | Sep 11, 2020 |
| Rep. Barr, Andy [R-KY-6] | R · KY | | Sep 29, 2020 |
| Rep. Wenstrup, Brad R. [R-OH-2] | R · OH | | Sep 29, 2020 |
| Rep. Miller, Carol D. [R-WV-3] | R · WV | | Sep 30, 2020 |
| Rep. Gallagher, Mike [R-WI-8] | R · WI | | Oct 13, 2020 |

Committee Activity

| Committee | Chamber | Activity | Date |
|--------------------------|---------|-------------|--------------|
| Ways and Means Committee | House | Referred to | Jul 16, 2020 |

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

| Bill | Relationship | Last Action |
|------------|--------------|--|
| 116 HR 14 | Related bill | Nov 2, 2020: Referred to the Subcommittee on Railroads, Pipelines, and Hazardous Materials. |
| 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 S 4214 | Related bill | Jul 20, 2020: Read twice and referred to the Committee on Finance. |

Summary (as of Jul 16, 2020)

This bill allows employers a payroll tax credit for 50% of the sum of qualified employee protection expenses, qualified workplace reconfiguration expenses, and qualified workplace technology expenses paid for each 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;
- *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; and
- *qualified workplace technology expenses* as amounts paid for technology systems that employees or customers use for the primary purpose of preventing the spread of COVID-19 and limiting physical contact, and is acquired after March 12, 2020, and placed in service before January 1, 2021.

Actions Timeline

- **Jul 16, 2020:** Introduced in House
- **Jul 16, 2020:** Referred to the Subcommittee on Select Revenue Measures.
- **Jul 16, 2020:** Referred to the House Committee on Ways and Means.

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