

HR 7721

FLEX Act

Congress: 116 (2019–2021, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jul 22, 2020

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

Latest Action: Referred to the House Committee on Ways and Means. (Jul 22, 2020)

Official Text: <https://www.congress.gov/bill/116th-congress/house-bill/7721>

Sponsor

Name: Rep. Crawford, Eric A. "Rick" [R-AR-1]

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

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jul 22, 2020

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Jul 22, 2020)

Farm Labor Expansion Act of 2020 or the FLEX Act

This bill allows farmers a new tax credit for 40% of the first-year wages paid to eligible replacement workers. The bill defines an *eligible replacement worker* as any individual who began a period of unemployment after March 27, 2020, and was receiving unemployment compensation during such period, and performs for the employer substantially the same job functions as temporary agricultural workers.

The bill limits the amount of wages taken into account for any employee for purposes of the credit to \$25,000 for all taxable years and terminates the credit two years after the enactment of this bill.

Actions Timeline

- **Jul 22, 2020:** Introduced in House
- **Jul 22, 2020:** Referred to the House Committee on Ways and Means.