

## HR 8802

### Hospitality and Commerce Job Recovery Act of 2020

**Congress:** 116 (2019–2021, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Nov 20, 2020

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Nov 20, 2020)

**Official Text:** <https://www.congress.gov/bill/116th-congress/house-bill/8802>

## Sponsor

**Name:** Rep. Horsford, Steven [D-NV-4]

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

## Cosponsors (2 total)

| Cosponsor                     | Party / State | Role | Date Joined  |
|-------------------------------|---------------|------|--------------|
| Rep. LaHood, Darin [R-IL-18]  | R · IL        |      | Nov 20, 2020 |
| Rep. Panetta, Jimmy [D-CA-20] | D · CA        |      | Nov 20, 2020 |

## Committee Activity

| Committee                | Chamber | Activity    | Date         |
|--------------------------|---------|-------------|--------------|
| Ways and Means Committee | House   | Referred To | Nov 20, 2020 |

## Subjects & Policy Tags

### Policy Area:

Taxation

## Related Bills

| Bill       | Relationship | Last Action  |
|------------|--------------|--|
| 116 S 4807 | Related bill | Oct 19, 2020: Read twice and referred to the Committee on Finance. |

## **Hospitality and Commerce Job Recovery Act of 2020**

This bill establishes new tax credits and revises existing credits and deductions to protect the hospitality and restaurant industries. Specifically, the bill allows a convention and trade show restart tax credit for (1) the costs of participation in a convention, seminar, or similar meeting, a business meeting, or a trade show that takes place after 2020; and (2) the costs of reopening an entertainment facility closed due to the COVID-19 (i.e., coronavirus disease 2019) pandemic. It also allows a business-related tax credit for the costs of reopening restaurants or food service businesses forced to close down or reduce operations due to COVID-19.

The bill modifies, and increases the rate of, the tax credit for the retention of employees for an employer whose business has been affected by a disaster or public health emergency. It also repeals the increased limitations on the tax deduction for meals and entertainment expenses enacted in 2017.

Finally, the bill allows individual taxpayers a new tax credit for travel expenses relating to entertainment activities occurring in the United States between January 1, 2021, and December 31, 2023.

### **Actions Timeline**

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- **Nov 20, 2020:** Introduced in House
- **Nov 20, 2020:** Sponsor introductory remarks on measure. (CR H6007-6008)
- **Nov 20, 2020:** Referred to the House Committee on Ways and Means.