

## S 122

Filtering and Retrofitting the Environment for Safe and Healthy Activities Indoors and Revenue (FRESH AIR) for Businesses Act

**Congress:** 117 (2021–2023, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Jan 28, 2021

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Jan 28, 2021)

**Official Text:** <https://www.congress.gov/bill/117th-congress/senate-bill/122>

### Sponsor

**Name:** Sen. Rosen, Jacky [D-NV]

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

### Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Cramer, Kevin [R-ND]	R · ND		Jan 28, 2021

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jan 28, 2021

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
117 HR 1398	Identical bill	Feb 26, 2021: Referred to the Subcommittee on Health.

## **Filtering and Retrofitting the Environment for Safe and Healthy Activities Indoors and Revenue (FRESH AIR) for Businesses Act**

This bill allows employers a payroll tax credit in each calendar quarter through 2021 equal to 50% of the cost of qualified ventilation, zoning, and air filtration and purification expenses. This includes the purchase and installation of a heating, ventilation, and air conditioning system, updates to such systems, and the purchase of any air filter, air cleaner, or air purifier. The maximum amount of this credit for any employer may not exceed \$15,000 for all calendar quarters.

The bill requires the Environmental Protection Agency to establish a framework and guidelines for a voluntary label to certify that air pressure, ventilation, zoning, fresh air intake, purification, or filtration systems meet the standards established by this bill.

### **Actions Timeline**

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- **Jan 28, 2021:** Introduced in Senate
- **Jan 28, 2021:** Read twice and referred to the Committee on Finance.