

## HR 1398

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

**Congress:** 117 (2021–2023, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Feb 26, 2021

**Current Status:** Referred to the Subcommittee on Health.

**Latest Action:** Referred to the Subcommittee on Health. (Feb 26, 2021)

**Official Text:** <https://www.congress.gov/bill/117th-congress/house-bill/1398>

### Sponsor

**Name:** Rep. Bourdeaux, Carolyn [D-GA-7]

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

### Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Steel, Michelle [R-CA-48]	R · CA		Feb 26, 2021

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred to	Feb 26, 2021

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
117 S 122	Identical bill	Jan 28, 2021: Read twice and referred to the Committee on Finance.

## **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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- **Feb 26, 2021:** Introduced in House
- **Feb 26, 2021:** Referred to the House Committee on Ways and Means.
- **Feb 26, 2021:** Referred to the Subcommittee on Health.