

HR 312

To provide a Federal income tax credit for State income taxes paid by individuals temporarily providing certain health or emergency services in the State, and to provide a corresponding reduction in Federal highway funds to the State.

Congress: 117 (2021–2023, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jan 13, 2021

Current Status: Referred to the Subcommittee on Highways and Transit.

Latest Action: Referred to the Subcommittee on Highways and Transit. (Feb 4, 2021)

Official Text: <https://www.congress.gov/bill/117th-congress/house-bill/312>

Sponsor

Name: Rep. Posey, Bill [R-FL-8]

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

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Transportation and Infrastructure Committee	House	Referred to	Feb 4, 2021
Ways and Means Committee	House	Referred To	Jan 13, 2021

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary

 (as of Jan 13, 2021)

This bill allows a refundable income tax credit for state income taxes paid by individuals providing services as first responders, doctors, nurses, or other health or emergency services. This credit expires after the Department of the Treasury certifies that the COVID-19 (i.e., coronavirus disease 2019) emergency period has ended.

The bill requires a reduction in federal highway funds paid to a state that corresponds to the credit amount allowed by this bill.

Actions Timeline

- **Feb 4, 2021:** Referred to the Subcommittee on Highways and Transit.
- **Jan 13, 2021:** Introduced in House
- **Jan 13, 2021:** Referred to the Committee on Ways and Means, and in addition to the Committee on Transportation and Infrastructure, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.