

## HR 885

Small Business PPE Tax Credit Act

**Congress:** 117 (2021–2023, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Feb 5, 2021

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Feb 5, 2021)

**Official Text:** <https://www.congress.gov/bill/117th-congress/house-bill/885>

### Sponsor

**Name:** Rep. Lawrence, Brenda L. [D-MI-14]

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

### Cosponsors (24 total)

| Cosponsor                                   | Party / State | Role | Date Joined  |
|---|---------------|------|--------------|
| Rep. Balderson, Troy [R-OH-12]              | R · OH        |      | Feb 5, 2021  |
| Rep. Joyce, John [R-PA-13]                  | R · PA        |      | Feb 5, 2021  |
| Rep. Quigley, Mike [D-IL-5]                 | D · IL        |      | Feb 5, 2021  |
| Del. Norton, Eleanor Holmes [D-DC-At Large] | D · DC        |      | Mar 26, 2021 |
| Rep. Cohen, Steve [D-TN-9]                  | D · TN        |      | Mar 26, 2021 |
| Rep. DeSaulnier, Mark [D-CA-11]             | D · CA        |      | Mar 26, 2021 |
| Rep. Horsford, Steven [D-NV-4]              | D · NV        |      | Mar 26, 2021 |
| Rep. Houlahan, Chrissy [D-PA-6]             | D · PA        |      | Mar 26, 2021 |
| Rep. Lawson, Al, Jr. [D-FL-5]               | D · FL        |      | Mar 26, 2021 |
| Rep. Meeks, Gregory W. [D-NY-5]             | D · NY        |      | Mar 26, 2021 |
| Rep. Moolenaar, John R. [R-MI-4]            | R · MI        |      | Mar 26, 2021 |
| Rep. Fletcher, Lizzie [D-TX-7]              | D · TX        |      | Apr 5, 2021  |
| Rep. Johnson, Henry C. "Hank," Jr. [D-GA-4] | D · GA        |      | Apr 14, 2021 |
| Rep. Morelle, Joseph D. [D-NY-25]           | D · NY        |      | Apr 14, 2021 |
| Rep. Jackson Lee, Sheila [D-TX-18]          | D · TX        |      | May 4, 2021  |
| Rep. Posey, Bill [R-FL-8]                   | R · FL        |      | May 4, 2021  |
| Rep. Soto, Darren [D-FL-9]                  | D · FL        |      | May 4, 2021  |
| Rep. Amodei, Mark E. [R-NV-2]               | R · NV        |      | Jun 4, 2021  |
| Rep. Cleaver, Emanuel [D-MO-5]              | D · MO        |      | Jun 4, 2021  |
| Rep. Slotkin, Elissa [D-MI-8]               | D · MI        |      | Jun 4, 2021  |
| Rep. Suozzi, Thomas R. [D-NY-3]             | D · NY        |      | Jun 4, 2021  |
| Rep. Torres, Norma J. [D-CA-35]             | D · CA        |      | Jun 4, 2021  |
| Rep. Vela, Filemon [D-TX-34]                | D · TX        |      | Jun 4, 2021  |
| Rep. Trone, David J. [D-MD-6]               | D · MD        |      | Oct 8, 2021  |

## Committee Activity

| Committee                | Chamber | Activity    | Date        |
|--------------------------|---------|-------------|-------------|
| Ways and Means Committee | House   | Referred To | Feb 5, 2021 |

## Subjects & Policy Tags

### Policy Area:

Taxation

## Related Bills

*No related bills are listed.*

## Summary (as of Feb 5, 2021)

### Small Business PPE Tax Credit Act

This bill allows certain small businesses a tax credit for qualified personal protective equipment expenses, up to \$25,000 in a taxable year. The entities eligible for such credit include farms, veterans organizations, and tribal business concerns. The bill defines *qualified personal protective equipment expenses* to include the cost of equipment for reducing the risk of coronavirus (i.e., the virus that causes COVID-19) transmission, including gloves, medical masks and protective gear, and cleaning supplies.

## Actions Timeline

- **Feb 5, 2021:** Introduced in House
- **Feb 5, 2021:** Referred to the House Committee on Ways and Means.