

S 3076

Disability Employment Incentive Act

Congress: 118 (2023–2025, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Oct 18, 2023

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

Latest Action: Read twice and referred to the Committee on Finance. (Oct 18, 2023)

Official Text: <https://www.congress.gov/bill/118th-congress/senate-bill/3076>

Sponsor

Name: Sen. Casey, Robert P., Jr. [D-PA]

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

Cosponsors (5 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Blumenthal, Richard [D-CT]	D · CT		Oct 18, 2023
Sen. Brown, Sherrod [D-OH]	D · OH		Oct 18, 2023
Sen. Duckworth, Tammy [D-IL]	D · IL		Oct 18, 2023
Sen. Gillibrand, Kirsten E. [D-NY]	D · NY		Oct 18, 2023
Sen. Van Hollen, Chris [D-MD]	D · MD		Oct 18, 2023

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Oct 18, 2023

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Disability Employment Incentive Act

This bill expands tax credits and deductions that are available for employers who hire and retain employees with disabilities.

The bill expands the work opportunity tax credit to include the hiring of employees who receive disability insurance benefits under the Social Security Act. For employers who hire vocational rehabilitation referrals, Supplemental Security Income recipients, or Social Security Disability Insurance (SSDI) recipients, the bill (1) increases the amount of wages that may be taken into account for the credit, and (2) allows an additional credit for second-year wages.

With respect to the tax credit for expenditures by eligible small businesses to provide access to disabled individuals, the bill (1) increases the limits that apply to the amount of expenditures that are eligible for the credit, and (2) modifies the gross receipts and full-time employee eligibility criteria for such businesses.

The bill also expands the tax deduction for expenditures to remove architectural and transportation barriers to the handicapped and elderly. The bill modifies the deduction to (1) increase the limitation on the amount of the deduction, and (2) include expenses for certain improvements in the accessibility of internet or telecommunications services to handicapped and elderly individuals.

Actions Timeline

- **Oct 18, 2023:** Introduced in Senate
- **Oct 18, 2023:** Read twice and referred to the Committee on Finance.