To provide an exclusion from gross income for certain workers.

IN THE HOUSE OF REPRESENTATIVES
APRIL 21, 2020
Mr. THOMPSON of Pennsylvania (for himself and Mr. EVANS) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL
To provide an exclusion from gross income for certain workers.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.
This Act may be cited as the “Giving Retailers and Our Convenience Employees Relief Act of 2020” or as the “GROCER Act of 2020”.

SEC. 2. EXCLUSION FROM GROSS INCOME FOR CERTAIN WORKERS.
(a) IN GENERAL.—For purposes of the Internal Revenue Code of 1986, gross income shall not include specified income of any qualified employee.
(b) LIMITATION.—The aggregate amount not included in the gross income of any individual by reason of subsection (a) shall not exceed $25,000.

(c) QUALIFIED EMPLOYEE.—For purposes of this section, the term “qualified employee” means any individual who provides services at a business concern that is assigned a North American Industry Classification System code beginning with 4244, 4247, 4451, or 4471, and which is located in a county that has at least one confirmed case of COVID-19.

(d) SPECIFIED INCOME.—For purposes of this section, the term “specified income” means—

(1) if the services described in subsection (c) are provided as an employee, the wages (as defined in section 3121(a) of the Internal Revenue Code of 1986 determined without regard to paragraph (1) thereof) received by the qualified employee for the applicable period, and

(2) in any other case, the income of the qualified employee which is properly allocable to the services described in subsection (c) which are provided by such qualified employee during the applicable period.
(c) Applicable Period.—For purposes of this section, the term “applicable period” means the period beginning on February 15, 2020, and ending on June 15, 2020.

(f) Extension.—The Secretary of the Treasury (or the Secretary’s delegate) may extend the applicable period for a period not to exceed 3 additional calendar months if the Secretary (or the Secretary’s delegate) determines that the emergency related to COVID-19 is likely to be ongoing during such period. If such period is so extended, the dollar amount in subsection (b) shall be increased by $6,250 for each month of such extension (and a like rate of increase with respect to any extension which is not a whole number of months).