

117TH CONGRESS
1ST SESSION

H. R. 84

To prevent States from receiving Federal financial assistance if such States tax the income of an out-of-State volunteer providing assistance during a disaster or emergency, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 4, 2021

Mr. DESJARLAIS introduced the following bill; which was referred to the Committee on Oversight and Reform

A BILL

To prevent States from receiving Federal financial assistance if such States tax the income of an out-of-State volunteer providing assistance during a disaster or emergency, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE; FINDINGS.**

4 (a) **SHORT TITLE.**—This Act may be cited as the
5 “Prevent Restrictions On Volunteers’ Incomes During
6 Emergencies Act” or the “PROVIDE Act”.

7 (b) **FINDINGS.**—The Congress finds that—

1 (1) volunteers are essential during national dis-
2 asters and emergencies;

3 (2) in times of these disasters and emergencies,
4 residents from one State may aid those in a dif-
5 ferent State and provide necessary assistance;

6 (3) assistance from across State lines may con-
7 tinue for many weeks or months; and

8 (4) therefore, it is in the interest of Congress
9 to ensure that those who volunteer in a State in
10 which they do not reside are not burdened by an un-
11 fair income tax.

12 **SEC. 2. INELIGIBILITY FOR FEDERAL FINANCIAL ASSIST-**
13 **ANCE FOR JURISDICTIONS THAT TAX VOLUN-**
14 **TEERS DURING AN EMERGENCY.**

15 Beginning with fiscal year 2020, any State or local
16 government which taxes the income of an out-of-State in-
17 dividual that has traveled to such State for the purpose
18 of volunteering or otherwise providing assistance in re-
19 sponse to a Federally declared disaster or emergency dur-
20 ing the emergency period shall be ineligible to receive Fed-
21 eral financial assistance (as such term is defined in section
22 7501(a)(5) of title 31, United States Code).

23 **SEC. 3. DEFINITIONS.**

24 In this Act:

1 (1) EMERGENCY PERIOD.—The term “emer-
2 gency period” means the period of time in which a
3 Federally declared disaster or emergency is in effect.

4 (2) FEDERALLY DECLARED DISASTER OR
5 EMERGENCY.—The term “Federally declared dis-
6 aster or emergency” means any disaster or emer-
7 gency declared by the President of the United States
8 or the Secretary of Health and Human Services in
9 accordance with Federal law.

10 (3) LOCAL GOVERNMENT.—The term “local
11 government” means a county, city, town, village, or
12 other general purpose political subdivision, instru-
13 mentality, or authority of a State.

14 (4) STATE.—The term “State” means each of
15 the 50 States and the District of Columbia, the
16 Commonwealth of Puerto Rico, the Virgin Islands,
17 Guam, American Samoa, the Commonwealth of the
18 Northern Mariana Islands, and Indian Tribes.

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