

117TH CONGRESS
1ST SESSION

S. 262

To allow tax credits to State and local governments for paid sick leave
and paid family and medical leave.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 4, 2021

Ms. SMITH (for herself, Ms. KLOBUCHAR, and Mr. BLUMENTHAL) introduced
the following bill; which was read twice and referred to the Committee
on Finance

A BILL

To allow tax credits to State and local governments for
paid sick leave and paid family and medical leave.

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.**

4 This Act may be cited as the “Supporting State and
5 Local Leaders Act”.

6 **SEC. 2. STATE AND LOCAL GOVERNMENTS ALLOWED TAX**
7 **CREDITS FOR PAID SICK AND PAID FAMILY**
8 **AND MEDICAL LEAVE.**

9 (a) IN GENERAL.—Sections 7001(e)(4) and
10 7003(e)(4) of the Families First Coronavirus Response

1 Act are each amended by striking “, the government of
2 any State or political subdivision thereof, or any agency
3 or instrumentality of any of the foregoing” and inserting
4 “or any agency or instrumentality of the United States”.

5 (b) EFFECTIVE DATE.—The amendments made by
6 this section shall take effect as if included in the provisions
7 of the Families First Coronavirus Response Act to which
8 they relate.

○