

116TH CONGRESS
2D SESSION

H. R. 6433

To provide an exclusion from gross income for certain qualified first responders.

IN THE HOUSE OF REPRESENTATIVES

APRIL 3, 2020

Mr. HUIZENGA 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 qualified first responders.

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 “Helping Emergency
5 Responders Overcome Emergency Situations Act of 2020”
6 or as the “HEROES Act of 2020”.

1 **SEC. 2. EXCLUSION FROM GROSS INCOME FOR CERTAIN**
2 **QUALIFIED FIRST RESPONDERS.**

3 (a) IN GENERAL.—For purposes of the Internal Rev-
4 enue Code of 1986, gross income shall not include speci-
5 fied income of any qualified first responder.

6 (b) LIMITATION.—The aggregate amount not in-
7 cluded in the gross income of any individual by reason of
8 subsection (a) shall not exceed \$50,000.

9 (c) QUALIFIED FIRST RESPONDER.—For purposes of
10 this section, the term “qualified first responder” means
11 any individual who—

12 (1) is a physician (as defined in section
13 1861(r)(1) of the Social Security Act), nurse, phar-
14 macist, law enforcement officer, corrections officer,
15 firefighter, emergency medical technician, or para-
16 medic, that provides services in a county that has at
17 least one confirmed case of COVID-19, or

18 (2) provides services in a licensed medical or
19 care facility which is located in such a county.

20 (d) SPECIFIED INCOME.—For purposes of this sec-
21 tion, the term “specified income” means—

22 (1) if the services described in subsection (c)
23 are provided as an employee, the wages (as defined
24 in section 3121(a) of the Internal Revenue Code of
25 1986 determined without regard to paragraph (1)

1 thereof) received by the qualified first responder for
2 the applicable period, and

3 (2) in any other case, the income of the quali-
4 fied first responder which is properly allocable to the
5 services described in subsection (c) which are pro-
6 vided by such qualified first responder during the
7 applicable period.

8 (e) APPLICABLE PERIOD.—For purposes of this sec-
9 tion, the term “applicable period” means the period begin-
10 ning on February 15, 2020, and ending on June 15, 2020.

11 (f) EXTENSION.—The Secretary of the Treasury (or
12 the Secretary’s delegate) may extend the applicable period
13 for a period not to exceed 3 additional calendar months
14 if the Secretary (or the Secretary’s delegate) determines
15 that the emergency related to COVID-19 is likely to be
16 ongoing during such period. If such period is so extended,
17 the dollar amount in subsection (b) shall be increased by
18 \$12,500 for each month of such extension (and a like rate
19 of increase with respect to any extension which is not a
20 whole number of months).

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