

116TH CONGRESS
2D SESSION

H. R. 6773

To amend the Internal Revenue Code of 1986 to provide for a credit against tax for certain health care workers, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

MAY 8, 2020

Mr. SEAN PATRICK MALONEY of New York (for himself, Mr. TONKO, and Mr. RUSH) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide for a credit against tax for certain health care workers, 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. HEALTH CARE WORKER CREDIT.**

4 (a) IN GENERAL.—Subpart B of part IV of sub-
5 chapter A of chapter 1 of the Internal Revenue Code of
6 1986 is amended by adding at the end the following new
7 section:

1 **“SEC. 30E. HEALTH CARE WORKER CREDIT.**

2 “(a) ALLOWANCE OF CREDIT.—In case of an indi-
3 vidual who is a qualifying health care worker, there shall
4 be allowed as a credit against the tax imposed by this
5 chapter for the taxable year an amount equal to \$7,500.

6 “(b) DEFINITIONS.—For purposes of this section—

7 “(1) QUALIFYING HEALTH CARE WORKER.—

8 The term ‘qualifying health care worker’ means,
9 with respect to a taxable year, an individual who—

10 “(A) worked at any time as—

11 “(i) a doctor of medicine or osteop-
12 athy who is authorized to practice medicine
13 or surgery (as appropriate) by the State in
14 which the doctor practices, or

15 “(ii) any other person capable of pro-
16 viding health care services,

17 “(B) provided health care services in a
18 health care facility that treated patients with
19 COVID-19, and

20 “(C) had an income of less than \$100,000
21 (\$200,000 in case of a joint return).

22 “(2) OTHER PERSON CAPABLE OF PROVIDING
23 HEALTH CARE SERVICES.—The term ‘other person
24 capable of providing health care services’ includes—

25 “(A) podiatrists, dentists, clinical psycholo-
26 gists, optometrists, and chiropractors author-

1 ized to practice in the State and performing
2 within the scope of their practice as defined
3 under State law,

4 “(B) nurse practitioners, nurse-midwives,
5 clinical social workers and physician assistants
6 who are authorized to practice under State law
7 and who are performing within the scope of
8 their practice as defined under State law, and

9 “(C) any other person capable of providing
10 health care services, as determined by the Sec-
11 retary.

12 “(c) DENIAL OF DOUBLE BENEFIT.—No deduction
13 shall be allowed under this chapter with respect to any
14 qualified amount with respect to which a credit is allowed
15 under this section.

16 “(d) APPLICATION.—This section shall only apply to
17 individuals working as qualified health care workers in cal-
18 endar year 2020.”.

19 (b) CLERICAL AMENDMENT.—The table of sections
20 for subpart B of part IV of subchapter A of chapter 1
21 of such Code is amended by adding at the end the fol-
22 lowing new item:

“Sec. 30E. Health care worker credit.”.

23 (c) EFFECTIVE DATE.—The amendments made by
24 this section shall apply to taxable years beginning after
25 December 31, 2019.

1 **SEC. 2. INCOME OF ESSENTIAL EMPLOYEES NON-TAXABLE**
2 **DURING COVID-19 EMERGENCY.**

3 (a) IN GENERAL.—For purposes of the Internal Rev-
4 enue Code of 1986, so much of the income of an essential
5 employee as—

6 (1) is attributable to such employee’s work as
7 an essential employee, and

8 (2) does not exceed \$100,000,

9 shall be excluded from gross income for the duration of
10 the national emergency declared by the President under
11 the National Emergencies Act (50 U.S.C. 1601 et seq.)
12 with respect to the Coronavirus Disease 2019 (COVID–
13 19).

14 (b) ESSENTIAL EMPLOYEE.—The term “essential
15 employee” means—

16 (1) an employee that performs work involving
17 the safety of human life or the protection of prop-
18 erty, as determined by the Secretary of the Treasury
19 (or the Secretary’s delegate), or

20 (2) an employee that is determined to be an es-
21 sential employee under the laws of the State or lo-
22 cality where such employee resides.

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