

118TH CONGRESS  
1ST SESSION

# H. R. 1215

To amend the Internal Revenue Code of 1986 to establish a refundable healthcare worker tax credit with semiannual advance payment.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 27, 2023

Mr. MAGAZINER (for himself, Ms. HOYLE of Oregon, Ms. TOKUDA, and Ms. SCHOLTEN) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to establish a refundable healthcare worker tax credit with semiannual advance payment.

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 “Healthcare Worker Re-  
5 tention Act”.

1 **SEC. 2. ESTABLISHMENT OF REFUNDABLE HEALTHCARE**  
2 **WORKER TAX CREDIT WITH SEMIANNUAL AD-**  
3 **VANCE PAYMENT.**

4 (a) IN GENERAL.—Subpart C of part IV of sub-  
5 chapter A of chapter 1 of the Internal Revenue Code of  
6 1986 (relating to refundable credits) is amended by insert-  
7 ing after section 36B the following new section:

8 **“SEC. 36C. HEALTHCARE WORKER TAX CREDIT.**

9 “(a) IN GENERAL.—In the case of an eligible indi-  
10 vidual, there shall be allowed as a credit against the tax  
11 imposed by this subtitle for any taxable year an amount  
12 equal to \$1,000 (\$2,000 in the case of eligible individuals  
13 filing a joint return).

14 “(b) ELIGIBLE INDIVIDUAL.—For purposes of this  
15 section—

16 “(1) ELIGIBLE INDIVIDUAL.—The term ‘eligible  
17 individual’ means, with respect to a taxable year,  
18 any individual—

19 “(A) who works in a healthcare setting as  
20 an employee or contractor for at least—

21 “(i) an average of 20 hours per week,  
22 and

23 “(ii) three months during each half of  
24 such taxable year, and

25 “(B) with a gross income that does not ex-  
26 ceed—

1 “(i) \$200,000 in the case of a joint  
2 return or a surviving spouse (as defined in  
3 section 2(a)), and

4 “(ii) \$100,000 in any other case.

5 “(2) HEALTHCARE SETTING.—The term  
6 ‘healthcare setting’ means an organization which  
7 provides healthcare services in any of the following  
8 settings:

9 “(A) A hospital.

10 “(B) A nursing home.

11 “(C) A community-based healthcare center.

12 “(D) A school or college campus.

13 “(E) A primary care facility.

14 “(F) An assisted living facility.

15 “(G) Hospice or home care.

16 “(H) Emergency medical services.

17 “(I) Any other licensed facility which ex-  
18 tends medical, nursing or ancillary services to  
19 patients, including the elderly and disabled.

20 “(c) RECONCILIATION OF CREDIT AND ADVANCE RE-  
21 FUNDS OF CREDIT.—The amount of the credit allowed  
22 under this section to any taxpayer for any taxable year  
23 shall be reduced (but not below zero) by the aggregate  
24 amount of payments made under section 7527B to such  
25 taxpayer during such taxable year. Any failure to so re-

1 duce the credit shall be treated as arising out of a mathe-  
2 matical or clerical error and assessed according to section  
3 6213(b)(1).

4 “(d) REGULATIONS.—The Secretary shall issue such  
5 regulations or other guidance as the Secretary determines  
6 necessary or appropriate to carry out the purposes of this  
7 section.

8 “(e) TERMINATION.—This section shall not apply to  
9 taxable years beginning after December 31, 2024.”.

10 (b) ADVANCE PAYMENT OF CREDIT.—

11 (1) IN GENERAL.—Chapter 77 of such Code is  
12 amended by inserting after section 7527A the fol-  
13 lowing new section:

14 **“SEC. 7527B. ADVANCE PAYMENT OF HEALTHCARE WORK-**  
15 **ER TAX CREDIT.**

16 “(a) IN GENERAL.—The Secretary shall establish a  
17 program for making semiannual payments to taxpayers  
18 which, in the aggregate during any calendar year, equal  
19 the annual advance amount determined with respect to  
20 such taxpayer for such calendar year. Semiannual pay-  
21 ments made to any taxpayer for any calendar year shall  
22 be in equal amounts.

23 “(b) ANNUAL ADVANCE AMOUNT.—For purposes of  
24 this section, the term ‘annual advance amount’ means,  
25 with respect to any taxpayer for any calendar year, the

1 amount (if any) which is estimated by the Secretary as  
2 being equal to the amount which would be allowed under  
3 subpart C of part IV of subchapter A of chapter 1 by rea-  
4 son of section 36C(a) for the taxpayer's taxable year be-  
5 ginning in such calendar year.

6       “(c) NOTICE OF PAYMENTS.—Not later than Janu-  
7 ary 31 of the calendar year following any calendar year  
8 during which the Secretary makes one or more payments  
9 to any taxpayer under this section, the Secretary shall pro-  
10 vide such taxpayer with a written notice which includes  
11 the taxpayer's taxpayer identity (as defined in section  
12 6103(b)(6)), the aggregate amount of such payments  
13 made to such taxpayer during such calendar year, and  
14 such other information as the Secretary determines appro-  
15 priate.

16       “(d) ADMINISTRATIVE PROVISIONS.—

17               “(1) APPLICATION OF DIRECT DEPOSIT RE-  
18 QUIREMENT.—For purposes of section 3332 of title  
19 31, United States Code (and notwithstanding the  
20 last sentence of subsection (j)(3) thereof), the pay-  
21 ments made by the Secretary under subsection (a)  
22 shall be treated as Federal payments.

23               “(2) TIMING.—The Secretary shall, subject to  
24 the provisions of this title, refund or credit any over-

1 payment attributable to this subsection as rapidly as  
2 possible.

3 “(3) DELIVERY OF PAYMENTS.—Notwith-  
4 standing any other provision of law, the Secretary  
5 may certify and disburse refunds payable under this  
6 section electronically to—

7 “(A) any account to which the payee re-  
8 ceived or authorized, on or after January 1,  
9 2022, a refund of taxes under this title or of a  
10 Federal payment (as defined in section 3332 of  
11 title 31, United States Code),

12 “(B) any account belonging to a payee  
13 from which that individual, on or after January  
14 1, 2022, made a payment of taxes under this  
15 title, or

16 “(C) any Treasury-sponsored account (as  
17 defined in section 208.2 of title 31, Code of  
18 Federal Regulations).

19 “(4) WAIVER OF CERTAIN RULES.—Notwith-  
20 standing section 3325 of title 31, United States  
21 Code, or any other provision of law, with respect to  
22 any payment of a refund under this section, a dis-  
23 bursing official in the executive branch of the United  
24 States Government may modify payment information  
25 received from an officer or employee described in

1 section 3325(a)(1)(B) of such title for the purpose  
2 of facilitating the accurate and efficient delivery of  
3 such payment. Except in cases of fraud or reckless  
4 neglect, no liability under section 3325, 3527, 3528,  
5 or 3529 of title 31, United States Code, shall be im-  
6 posed with respect to payments made under this  
7 paragraph.

8 “(e) APPLICATION.—No payments shall be made  
9 under the program established under subsection (a) with  
10 respect to any taxable year beginning after December 31,  
11 2024.”.

12 (2) CONFORMING AMENDMENTS.—

13 (A) Section 6211(b)(4)(A) of such Code is  
14 amended by striking “and 7527A” and insert-  
15 ing “7527A, and 7527B”.

16 (B) Paragraph (2) of section 1324(b) of  
17 title 31, United States Code, is amended—

18 (i) by inserting “36C,” after “36B,”

19 and

20 (ii) by striking “ or 7527A” and in-  
21 serting “7527A, or 7527B”.

22 (C) The table of sections for subpart C of  
23 part IV of subchapter A of chapter 1 of the In-  
24 ternal Revenue Code of 1986 is amended by in-

1           serting after the item relating to section 36C  
2           the following new item:

“Sec. 36C. Healthcare worker tax credit.”.

3                   (D) The table of sections for chapter 77 of  
4           the Internal Revenue Code of 1986 is amended  
5           by inserting after the item relating to section  
6           7527A the following new item:

“Sec. 7527B. Advance payment of healthcare worker tax credit.”.

7           (c) EFFECTIVE DATE.—

8                   (1) IN GENERAL.—The amendments made by  
9           this section shall apply to taxable years beginning  
10          after December 31, 2022.

11                   (2) ESTABLISHMENT OF ADVANCE PAYMENT  
12          PROGRAM.—The Secretary of the Treasury (or the  
13          Secretary’s delegate) shall establish the program de-  
14          scribed in section 7527B of the Internal Revenue  
15          Code of 1986 as soon as practicable after the date  
16          of the enactment of this Act.

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