

116TH CONGRESS
2D SESSION

H. R. 8260

To provide a payroll tax credit for best practices training expenses associated with protecting employees from COVID–19.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 15, 2020

Mr. OLSON introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To provide a payroll tax credit for best practices training expenses associated with protecting employees from COVID–19.

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 “Businesses Preparing
5 for a Better Tomorrow Act”.

6 **SEC. 2. WORKPLACE TRAINING TAX CREDIT.**

7 (a) IN GENERAL.—In the case of an employer, there
8 shall be allowed as a credit against applicable employment
9 taxes for each calendar quarter an amount equal to 50
10 percent of the sum of the qualified workplace training ex-

1 penses paid or incurred by the employer during such cal-
2 endar quarter.

3 (b) LIMITATIONS AND REFUNDABILITY.—

4 (1) LIMITATION.—

5 (A) IN GENERAL.—The amount of the
6 credit allowed under subsection (a) with respect
7 to any employer for any calendar quarter shall
8 not exceed the excess (if any) of—

9 (i) the applicable dollar limit with re-
10 spect to such employer for such calendar
11 quarter; over

12 (ii) the aggregate credits allowed
13 under subsection (a) with respect to such
14 employer for all preceding calendar quar-
15 ters.

16 (B) APPLICABLE DOLLAR LIMIT.—The
17 term “applicable dollar limit” means, with re-
18 spect to any employer for any calendar quarter,
19 the sum of—

20 (i) \$1,000, multiplied so much of the
21 average number of employees employed by
22 such employer during such calendar quar-
23 ter as does not exceed 500; plus

1 (ii) \$750, multiplied by so much of
2 such average number of employees as ex-
3 ceeds 500 but does not exceed 1,000; plus

4 (iii) \$500, multiplied by so much of
5 such average number of employees as ex-
6 ceeds 1,000.

7 (2) CREDIT LIMITED TO EMPLOYMENT
8 TAXES.—The credit allowed by subsection (a) with
9 respect to any calendar quarter shall not exceed the
10 applicable employment taxes (reduced by any credits
11 allowed under subsections (e) and (f) of section
12 3111 of the Internal Revenue Code of 1986, sections
13 7001 and 7003 of the Families First Coronavirus
14 Response Act, and section 2301 of the CARES Act)
15 on the wages paid with respect to the employment
16 of all the employees of the eligible employer for such
17 calendar quarter.

18 (3) REFUNDABILITY OF EXCESS CREDIT.—

19 (A) IN GENERAL.—If the amount of the
20 credit under subsection (a) exceeds the limita-
21 tion of paragraph (2) for any calendar quarter,
22 such excess shall be treated as an overpayment
23 that shall be refunded under sections 6402(a)
24 and 6413(b) of the Internal Revenue Code of
25 1986.

1 (B) TREATMENT OF PAYMENTS.—For pur-
2 poses of section 1324 of title 31, United States
3 Code, any amounts due to the employer under
4 this paragraph shall be treated in the same
5 manner as a refund due from a credit provision
6 referred to in subsection (b)(2) of such section.

7 (c) QUALIFIED WORKPLACE TRAINING EXPENSES.—
8 For purposes of this section, the term “qualified workplace
9 training expenses” means amounts paid or incurred by the
10 employer for education and training with respect to indus-
11 try best practices that ensure—

12 (1) the health and safety of employees in the
13 workplace with respect to COVID–19; and

14 (2) the prevention of the spread of COVID–19
15 in the workplace.

16 (d) DEFINITIONS.—For purposes of this section—

17 (1) APPLICABLE EMPLOYMENT TAXES.—The
18 term “applicable employment taxes” means the fol-
19 lowing:

20 (A) The taxes imposed under section
21 3111(a) of the Internal Revenue Code of 1986.

22 (B) So much of the taxes imposed under
23 section 3221(a) of such Code as are attrib-
24 utable to the rate in effect under section
25 3111(a) of such Code.

1 (2) SECRETARY.—The term “Secretary” means
2 the Secretary of the Treasury or the Secretary’s del-
3 egate.

4 (e) SPECIAL RULES.—

5 (1) AGGREGATION RULE.—All persons treated
6 as a single employer under subsection (a) or (b) of
7 section 52 of the Internal Revenue Code of 1986, or
8 subsection (m) or (o) of section 414 of such Code,
9 shall be treated as one employer for purposes of this
10 section.

11 (2) DENIAL OF DOUBLE BENEFIT.—

12 (A) IN GENERAL.—Rules similar to the
13 rules of paragraphs (1) and (2) of section
14 280C(b) shall apply for purposes of this section.

15 (B) EXPENSES NOT TAKEN INTO ACCOUNT
16 MORE THAN ONCE.—Any qualified workplace
17 reconfiguration expense or qualified workplace
18 technology expense shall not be treated as a
19 qualified employee protection expense and any
20 qualified workplace technology expense shall not
21 be treated as a qualified workplace reconfigura-
22 tion expense.

23 (3) THIRD-PARTY PAYORS.—Any credit allowed
24 under this section shall be treated as a credit de-
25 scribed in section 3511(d)(2) of such Code.

1 (4) ELECTION NOT TO HAVE SECTION APPLY.—

2 This section shall not apply with respect to any eligi-
3 ble employer for any calendar quarter if such em-
4 ployer elects (at such time and in such manner as
5 the Secretary may prescribe) not to have this section
6 apply.

7 (f) TRANSFERS TO CERTAIN TRUST FUNDS.—There
8 are hereby appropriated to the Federal Old-Age and Sur-
9 vivors Insurance Trust Fund and the Federal Disability
10 Insurance Trust Fund established under section 201 of
11 the Social Security Act (42 U.S.C. 401) and the Social
12 Security Equivalent Benefit Account established under
13 section 15A(a) of the Railroad Retirement Act of 1974
14 (45 U.S.C. 231n-1(a)) amounts equal to the reduction in
15 revenues to the Treasury by reason of this section (without
16 regard to this subsection). Amounts appropriated by the
17 preceding sentence shall be transferred from the general
18 fund at such times and in such manner as to replicate
19 to the extent possible the transfers which would have oc-
20 curred to such Trust Fund or Account had this section
21 not been enacted.

22 (g) TREATMENT OF DEPOSITS.—The Secretary shall
23 waive any penalty under section 6656 of the Internal Rev-
24 enue Code of 1986 for any failure to make a deposit of
25 any applicable employment taxes if the Secretary deter-

1 mines that such failure was due to the reasonable anticipa-
2 tion of the credit allowed under this section.

3 (h) APPLICATION.—This section shall only apply to
4 amounts paid or incurred after March 12, 2020, and be-
5 fore January 1, 2021.

○