

117TH CONGRESS
1ST SESSION

H. R. 883

To amend the Internal Revenue Code of 1986 to provide a tax credit to ensure that businesses are properly cleaned and disinfected when “stay-at-home” restrictions are lifted and to help prevent further infections.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 5, 2021

Mr. LAHOOD (for himself and Mrs. MURPHY of Florida) 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 a tax credit to ensure that businesses are properly cleaned and disinfected when “stay-at-home” restrictions are lifted and to help prevent further infections.

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 “Clean Start: Back to
5 Work Tax Credit Act”.

6 **SEC. 2. CLEAN START BACK TO WORK TAX CREDIT.**

7 (a) IN GENERAL.—Subpart D of part IV of sub-
8 chapter A of chapter 1 of the Internal Revenue Code of

1 1986 is amended by adding at the end the following new
2 section:

3 **“SEC. 45U. CLEAN START BACK TO WORK CREDIT.**

4 “(a) ALLOWANCE OF CREDIT.—For purposes of sec-
5 tion 38, the clean start back to work credit determined
6 under this section for the taxable year is an amount equal
7 to 50 percent of the amount paid by the taxpayer—

8 “(1) in carrying on any trade or business for
9 qualified cleaning expenses during such year, or

10 “(2) with respect to owning or operating com-
11 mercial real estate.

12 “(b) MAXIMUM CREDIT.—The credit determined
13 under this section for a taxpayer for a taxable year shall
14 not exceed \$250,000.

15 “(c) DEFINITION AND SPECIAL RULES.—For pur-
16 poses of this section—

17 “(1) QUALIFIED CLEANING EXPENSES.—The
18 term ‘qualified cleaning expenses’ includes amounts
19 paid or incurred—

20 “(A) for cleaning services (including those
21 providing hyperchlorination of potable water
22 systems and cooling towers), whether provided
23 by a cleaning service provider that employs
24 workers who have received training and certifi-

1 cation in cleaning or by an employee of the tax-
2 payer,

3 “(B) for cleaning products, tools, machin-
4 ery, technology systems, personal protective
5 equipment, and other sanitary related equip-
6 ment needed to help ensure a safe and sanitary
7 environment, and

8 “(C) to obtain a certification in cleaning.

9 “(2) EXCEPTION.—The term ‘qualified cleaning
10 expenses’ does not include the cost of manufac-
11 turing, producing, or importing of, or for the acqui-
12 sition for purposes of resale of, any product, tool,
13 machine or other sanitary-related equipment.

14 “(3) TRAINING AND CERTIFICATION IN CLEAN-
15 ING.—The term ‘training and certification in clean-
16 ing’ means a training and certification program in
17 custodial cleaning or cleaning management provided
18 by an entity that has demonstrated expertise in the
19 field of cleaning, such as a distributor of cleaning
20 products, cleaning product manufacturer, cleaning
21 service provider, accredited training institution, in-
22 dustry-recognized trade association, or other non-
23 profit entity.

24 “(4) CERTIFICATION IN CLEANING.—The term
25 ‘certification in cleaning’ means an industry-recog-

1 nized certificate in custodial cleaning or cleaning
2 management provided by an entity that has dem-
3 onstrated expertise in the field of cleaning such as
4 a distributor of cleaning products, cleaning product
5 manufacturer, cleaning service provider, accredited
6 training institution, industry-recognized trade asso-
7 ciation or other non-profit entity.

8 “(5) RELATED PERSONS.—

9 “(A) IN GENERAL.—The taxpayer and all
10 persons related to the taxpayer shall be treated
11 as one person.

12 “(B) RELATIONSHIP TEST.—A person is
13 related to the taxpayer if the person bears a re-
14 lationship to the taxpayer specified in section
15 267(b) or 707(b)(1), or the person and the tax-
16 payer are engaged in trades or businesses under
17 common control (within the meaning of sub-
18 sections (a) and (b) of section 52).

19 “(d) DENIAL OF DOUBLE BENEFIT.—No deduction
20 shall be allowed under this chapter for any amount taken
21 into account in determining the credit under this section.

22 “(e) TERMINATION.—This section shall not apply to
23 expenses paid or incurred after March 31, 2022.”.

24 (b) CREDIT MADE PART OF GENERAL BUSINESS
25 CREDIT.—Subsection (b) of section 38 of such Code is

1 amended by striking “plus” at the end of paragraph (32),
2 by striking the period at the end of paragraph (33) and
3 inserting “, plus”, and by adding at the end the following
4 new paragraph:

5 “(34) the clean start back to work credit deter-
6 mined under section 45U.”.

7 (c) CLERICAL AMENDMENT.—The table of sections
8 for subpart D of part IV of subchapter A of chapter 1
9 is amended by adding at the end the following new item:

“Sec. 45U. Clean Start Back To Work Credit.”.

10 (d) EFFECTIVE DATE.—The amendments made by
11 this section shall apply to expenses made or incurred after
12 December 31, 2020, in taxable years ending after such
13 date.

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