

116TH CONGRESS
2D SESSION

S. 4525

To ensure that health care providers do not incur additional Federal income tax liability due to receipt of assistance through the Provider Relief Fund during the COVID-19 pandemic.

IN THE SENATE OF THE UNITED STATES

AUGUST 12, 2020

Mrs. BLACKBURN introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To ensure that health care providers do not incur additional Federal income tax liability due to receipt of assistance through the Provider Relief Fund during the COVID-19 pandemic.

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. TAX TREATMENT OF PROVIDER RELIEF FUND**

4 **PAYMENTS TO HEALTH CARE PROVIDERS.**

5 (a) TAXABILITY.—Notwithstanding any other law,
6 for purposes of the Internal Revenue Code of 1986—

1 (1) the amount of any CARES Act Provider
2 Relief Fund payment shall be excluded from the
3 gross income of the recipient of such payment; and

4 (2) no deduction shall be denied or reduced, no
5 tax attribute shall be reduced, and no basis increase
6 shall be denied, by reason of the exclusion from
7 gross income provided by this subsection.

8 (b) CARES ACT PROVIDER RELIEF FUND PAY-
9 MENT.—For purposes of this section, the term “CARES
10 Act Provider Relief Fund payment” means any grant or
11 similar assistance provided by the Secretary of Health and
12 Human Services under the provider relief fund established
13 through the Public Health and Social Services Emergency
14 Fund under the Coronavirus Aid, Relief, and Economic
15 Security Act (Public Law 116–136), including any addi-
16 tional amounts appropriated to such fund under the Pay-
17 check Protection Program and Health Care Enhancement
18 Act (Public Law 116–139) or any other provision of law
19 enacted after the date of enactment of such Act.

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