

116TH CONGRESS
1ST SESSION

H. R. 4045

To amend the Internal Revenue Code of 1986 to expand the credit for expenditures to provide access to disabled individuals, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JULY 25, 2019

Mr. MCEACHIN (for himself, Mr. LANGEVIN, Mr. FOSTER, Mr. HASTINGS, Ms. NORTON, Mr. PETERS, Ms. SEWELL of Alabama, Mr. AGUILAR, Ms. BROWNLEY of California, Ms. BLUNT ROCHESTER, Mr. FITZPATRICK, Mr. LUJÁN, Mrs. LURIA, Ms. HAALAND, Ms. SCHAKOWSKY, Ms. JAYAPAL, Mrs. WATSON COLEMAN, Ms. SPEIER, and Mr. JOHNSON of Georgia) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committees on the Judiciary, Education and Labor, Transportation and Infrastructure, and Energy and Commerce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To amend the Internal Revenue Code of 1986 to expand the credit for expenditures to provide access to disabled individuals, 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. SHORT TITLE.**

4 This Act may be cited as the “Disabled Access Credit
5 Expansion Act”.

1 **SEC. 2. EXPANSION OF CREDIT FOR EXPENDITURES TO**
2 **PROVIDE ACCESS TO DISABLED INDIVID-**
3 **UALS.**

4 (a) INCREASE IN DOLLAR LIMITATION.—

5 (1) IN GENERAL.—Subsection (a) of section 44
6 of the Internal Revenue Code of 1986 is amended by
7 striking “\$10,250” and inserting “\$20,500”.

8 (2) INFLATION ADJUSTMENT.—Section 44 of
9 such Code is amended by redesignating subsection
10 (e) as subsection (f) and by inserting after sub-
11 section (d) the following new subsection:

12 “(e) INFLATION ADJUSTMENT.—

13 “(1) IN GENERAL.—In the case of any taxable
14 year beginning after 2020, the \$20,500 amount in
15 subsection (a) shall be increased by an amount equal
16 to—

17 “(A) such dollar amount, multiplied by

18 “(B) the cost of living adjustment deter-
19 mined under section 1(f)(3) for the calendar
20 year in which the taxable year begins, deter-
21 mined by substituting ‘calendar year 2019’ for
22 ‘calendar year 2016’ in subparagraph (A)(ii)
23 thereof.

24 “(2) ROUNDING.—Any amount determined
25 under paragraph (1) which is not a multiple of \$50

1 shall be rounded to the next lowest multiple of
2 \$50.”.

3 (b) INCREASE IN GROSS RECEIPTS LIMITATION.—
4 Subparagraph (A) of section 44(b)(1) of the Internal Rev-
5 enue Code of 1986 is amended by striking “\$1,000,000”
6 and inserting “\$2,500,000”.

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

10 **SEC. 3. ALTERNATIVE MEANS OF DISPUTE RESOLUTION IN-**
11 **VOLVING DISABILITY RIGHTS.**

12 (a) FINDINGS.—Congress finds the following:

13 (1) Congress does not directly appropriate
14 funds for the ADA Mediation Program of the Dis-
15 ability Rights Section of the Civil Rights Division of
16 the Department of Justice.

17 (2) The Civil Rights Division receives funds for
18 the ADA Mediation Program from the Office of Al-
19 ternative Dispute Resolution of the Office of Legal
20 Policy of the Department of Justice. The Office of
21 Alternative Dispute Resolution receives appropria-
22 tions through the appropriations account of the De-
23 partment of Justice appropriated under the heading
24 “FEES AND EXPENSES OF WITNESSES” under the

1 heading “LEGAL ACTIVITIES” (referred to in this
2 subsection as the “FEW appropriations account”).

3 (3) The total amount appropriated to the Office
4 of Alternative Dispute Resolution through the FEW
5 appropriations account for fiscal year 2018 is
6 \$3,659,544.

7 (4) Out of this amount, the Office of Alter-
8 native Dispute Resolution funds mediation for all of
9 the litigating units within the Department of Jus-
10 tice.

11 (5) The Civil Rights Division requests funding
12 for the ADA Mediation Program on a quarterly
13 basis and is limited in its ability to use funds to in-
14 crease personnel and provide training concerning the
15 program.

16 (6) Voluntary mediation, under section 514 of
17 the Americans with Disabilities Act of 1990 (42
18 U.S.C. 12212), of disputes between individuals and
19 entities covered by the Americans with Disabilities
20 Act of 1990 (42 U.S.C. 12101 et seq.) requires spe-
21 cific expertise.

22 (7) To best serve the disability community, and
23 entities covered by that Act, the ADA Mediation
24 Program should be able to use funds to increase per-
25 sonnel and provide training concerning the program.

1 (b) ADA MEDIATION PROGRAM.—

2 (1) IN GENERAL.—The Attorney General shall
3 carry out an ADA Mediation Program (referred to
4 in this section as the “Program”).

5 (2) DUTIES AND AUTHORITIES.—In carrying
6 out the Program, the Attorney General—

7 (A) shall facilitate voluntary mediation to
8 resolve disputes arising under the Americans
9 with Disabilities Act of 1990 (42 U.S.C. 12101
10 et seq.);

11 (B) may hire or enter into contracts with
12 personnel for the Program, including increasing
13 the number of such personnel beyond the num-
14 ber of individuals who provided services through
15 the Program on the date of enactment of this
16 section; and

17 (C) provide training for mediators who
18 provide services through the Program.

19 (3) AUTHORIZATION OF APPROPRIATIONS.—

20 (A) IN GENERAL.—There is authorized to
21 be appropriated to the appropriations account
22 of the Department of Justice appropriated
23 under the heading “FEES AND EXPENSES OF
24 WITNESSES” under the heading “LEGAL AC-
25 TIVITIES”, to carry out this section, \$1,000,000

1 (in addition to any other amounts appropriated
2 to that account) for fiscal year 2021.

3 (B) AVAILABILITY OF FUNDS.—Funds ap-
4 propriated under subparagraph (A) may be
5 used to pay for obligations incurred through the
6 Program prior to the date of enactment of this
7 section.

8 **SEC. 4. ADA INFORMATION LINE DATA COLLECTION RE-**
9 **PORT.**

10 (a) FINDINGS.—Congress finds the following:

11 (1) As of August 10, 2018, during fiscal year
12 2018, accessibility specialists have answered approxi-
13 mately 38,135 calls to the ADA Information Line.

14 (2) The ADA Information Line receives on av-
15 erage approximately 1,000 calls per week, and does
16 not typically collect data about the kinds of calls it
17 receives.

18 (3) The ADA Information Line takes calls from
19 a variety of individuals and entities interested in the
20 Americans with Disabilities Act of 1990, including—

21 (A) employers covered by such Act;

22 (B) architects and others who work with
23 such employers;

24 (C) public entities, such as schools and
25 public service providers;

1 (D) individuals with disabilities; and

2 (E) entities that provide public accom-
3 modations.

4 (4) ADA.gov provides many resources to indi-
5 viduals and entities, public or private, looking for in-
6 formation on such Act.

7 (b) DEFINITIONS.—In this section—

8 (1) the term “ADA Information Line” means
9 the toll-free line operated by the Attorney General to
10 provide information and materials to the public
11 about the requirements of the Americans with Dis-
12 abilities Act of 1990 (42 U.S.C. 12101 et seq.), in-
13 cluding regulations issued under the Act and tech-
14 nical assistance in accordance with section 507 of
15 the Act (42 U.S.C. 12206); and

16 (2) the term “disability”, with respect to an in-
17 dividual, has the meaning given such term in section
18 3 of such Act (42 U.S.C. 12102).

19 (c) REPORT.—Not later than 2 years after the date
20 of enactment of this Act, the Attorney General shall sub-
21 mit a report to each committee of Congress—

22 (1) outlining the kinds of calls the ADA Infor-
23 mation Line receives;

1 (2) detailing the efforts of the Department of
2 Justice to educate individuals and entities about the
3 existence of the ADA Information Line; and

4 (3) providing recommendations on improve-
5 ments that can be made to provide additional sup-
6 port to individuals with disabilities, and entities cov-
7 ered by the Americans with Disabilities Act of 1990,
8 seeking information on such Act.

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