

116TH CONGRESS  
2D SESSION

# H. R. 7079

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.

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## IN THE HOUSE OF REPRESENTATIVES

JUNE 1, 2020

Mr. LAHOOD (for himself and Mrs. MURPHY of Florida) 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 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—

15 “(1) \$25,000 per location, and

16 “(2) \$250,000 per entity.

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

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

22 “(A) for cleaning services, whether pro-  
23 vided by a cleaning service provider that em-  
24 ploys workers who have received training and

1 certification in cleaning or by an employee of  
2 the taxpayer,

3 “(B) for cleaning products, tools, machin-  
4 ery, personal protective equipment, and other  
5 sanitary related equipment needed to help en-  
6 sure a safe and sanitary environment, and

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

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

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

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

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

7 “(5) RELATED PERSONS.—

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

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

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

21 “(e) TERMINATION.—This section shall not apply to  
22 expenses paid or incurred after March 31, 2021.”.

23 (b) CREDIT MADE PART OF GENERAL BUSINESS  
24 CREDIT.—Subsection (b) of section 38 of such Code is  
25 amended by striking “plus” at the end of paragraph (32),

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

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

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

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

9           (d) EFFECTIVE DATE.—The amendments made by  
10 this section shall apply to expenses made or incurred after  
11 December 31, 2019, in taxable years ending after such  
12 date.

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