

117TH CONGRESS  
1ST SESSION

# H. R. 4714

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

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## IN THE HOUSE OF REPRESENTATIVES

JULY 27, 2021

Mr. MCEACHIN (for himself, Mr. LANGEVIN, Ms. SEWELL, Ms. NORTON, Ms. TLAIB, Mr. PETERS, Ms. SCHAKOWSKY, Mr. GRIJALVA, Ms. NEWMAN, and Mr. CICILLINE) 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

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## 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 of 2021”.

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 2022, 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 2021’ 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) REMOVAL OF EXPENDITURE FLOOR.—Sub-  
4 section (a) of section 44 of the Internal Revenue Code of  
5 1986, as amended by subsection (a)(1), is further amend-  
6 ed by striking “exceed \$250 but”.

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

11 (d) ELIGIBLE ACCESS EXPENDITURES.—Subpara-  
12 graph (A) of section 44(c)(2) of the Internal Revenue  
13 Code of 1986 is amended by inserting “(including any dig-  
14 ital, Internet, or telecommunications services provided by  
15 the business)” after “business”.

16 (e) EFFECTIVE DATE.—The amendments made by  
17 this section shall apply to taxable years beginning after  
18 December 31, 2021.

19 **SEC. 3. ALTERNATIVE MEANS OF DISPUTE RESOLUTION IN-**  
20 **VOLVING DISABILITY RIGHTS.**

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

22 (1) Congress does not directly appropriate  
23 funds for the ADA Mediation Program of the Dis-  
24 ability Rights Section of the Civil Rights Division of  
25 the Department of Justice.

1           (2) Voluntary mediation, under section 514 of  
2 the Americans with Disabilities Act of 1990 (42  
3 U.S.C. 12212), of disputes between individuals and  
4 entities covered by the Americans with Disabilities  
5 Act of 1990 (42 U.S.C. 12101 et seq.) requires spe-  
6 cific expertise.

7           (3) Though over 7,000 cases have been referred  
8 to the ADA Mediation Program since its inception,  
9 with over 70 percent being successfully resolved,  
10 complainants have experienced slow response times  
11 and a lack of effective engagement with the pro-  
12 gram.

13           (4) There is little transparency, oversight, or  
14 accountability regarding the administration of the  
15 ADA Mediation Program, or the experience of medi-  
16 ators or parties participating in mediation.

17           (5) To best serve the disability community, and  
18 entities covered by that Act, the ADA Mediation  
19 Program should be able to use funds to increase per-  
20 sonnel and provide training concerning the program.

21 (b) ADA MEDIATION PROGRAM.—

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

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

3           (A) shall facilitate voluntary mediation to  
4 resolve disputes arising under the Americans  
5 with Disabilities Act of 1990 (42 U.S.C. 12101  
6 et seq.);

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

13           (C) provide training for mediators who  
14 provide services through the Program.

15           (3) AUTHORIZATION OF APPROPRIATIONS.—

16           (A) IN GENERAL.—There is authorized to  
17 be appropriated to the appropriations account  
18 of the Department of Justice appropriated  
19 under the heading “FEES AND EXPENSES OF  
20 WITNESSES” under the heading “LEGAL AC-  
21 TIVITIES”, to carry out this section, \$1,000,000  
22 (in addition to any other amounts appropriated  
23 to that account) for fiscal year 2022.

24           (B) AVAILABILITY OF FUNDS.—Funds ap-  
25 propriated under subparagraph (A) may be

1           used to pay for obligations incurred through the  
2           Program prior to the date of enactment of this  
3           section.

4           (c) REPORT.—Not later than 2 years after the date  
5 of the enactment of this Act, and every 2 years thereafter,  
6 the Attorney General shall submit a report to the Com-  
7 mittee on the Judiciary of the Senate and the Committee  
8 on the Judiciary of the House of Representatives including  
9 information for the previous fiscal year regarding—

10           (1) the minimum, maximum, and median time  
11           between the initial filing of complaints and contact  
12           with the ADA Mediation Program;

13           (2) the minimum, maximum, and median time  
14           between the initial filing of complaints and the first  
15           date of mediation;

16           (3) the minimum, maximum, and median time  
17           required to resolve disputes from the initial filing of  
18           complaints;

19           (4) the number of staff (full-time equivalents)  
20           dedicated to the program, including the number of  
21           mediators and caseworkers;

22           (5) the caseload for mediators and caseworkers  
23           involved in carrying out the program;

24           (6) the percentage of cases successfully resolved  
25           through mediation;

1           (7) the percentage of cases referred to inves-  
2           tigation and litigation within the Department of  
3           Justice;

4           (8) the percentage of cases referred to other  
5           Federal agencies (and which agencies);

6           (9) trends in the nature of complaints and reso-  
7           lutions;

8           (10) whether there were repeated or numerous  
9           complaints against a single or specific entity or insti-  
10          tution, and whether those cases were investigated or  
11          litigated;

12          (11) the number of complaints directed at the  
13          program, such as lack of accommodation or lack of  
14          responsiveness and engagement; and

15          (12) other information deemed relevant by the  
16          Attorney General.

17 **SEC. 4. ADA INFORMATION LINE DATA COLLECTION RE-**  
18 **PORT.**

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

20               (1) The ADA Information Line receives hun-  
21               dreds of calls per week, and does not typically collect  
22               data about the kinds of calls it receives.

23               (2) The ADA Information Line takes calls from  
24               a variety of individuals and entities interested in the  
25               Americans with Disabilities Act of 1990, including—

- 1 (A) employers covered by such Act;
- 2 (B) architects and others who work with  
3 such employers;
- 4 (C) public entities, such as schools and  
5 public service providers;
- 6 (D) individuals with disabilities; and
- 7 (E) entities that provide public accom-  
8 modations.

9 (3) ADA.gov provides many resources to indi-  
10 viduals and entities, public or private, looking for in-  
11 formation on such Act.

12 (b) DEFINITIONS.—In this section—

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

21 (2) the term “disability”, with respect to an in-  
22 dividual, has the meaning given such term in section  
23 3 of such Act (42 U.S.C. 12102).



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

4           (1) outlining the kinds of calls the ADA Infor-  
5 mation Line receives;

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

9           (3) providing recommendations on improve-  
10 ments that can be made to provide additional sup-  
11 port to individuals with disabilities, and entities cov-  
12 ered by the Americans with Disabilities Act of 1990,  
13 seeking information on such Act.

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