116TH CONGRESS
2D SESSION

H. R.

To provide an exclusion from gross income for certain qualified first responders.

IN THE HOUSE OF REPRESENTATIVES

Mr. HUIZENGA introduced the following bill; which was referred to the Committee on ____________________

A BILL

To provide an exclusion from gross income for certain qualified first responders.

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 “Helping Emergency
5 Responders Overcome Emergency Situations Act of 2020”
6 or as the “HEROES Act of 2020”.

(Original Signature of Member)
SEC. 2. EXCLUSION FROM GROSS INCOME FOR CERTAIN QUALIFIED FIRST RESPONDERS.

(a) IN GENERAL.—For purposes of the Internal Revenue Code of 1986, gross income shall not include specified income of any qualified first responder.

(b) LIMITATION.—The aggregate amount not included in the gross income of any individual by reason of subsection (a) shall not exceed $50,000.

(c) QUALIFIED FIRST RESPONDER.—For purposes of this section, the term “qualified first responder” means any individual who—

(1) is a physician (as defined in section 1861(r)(1) of the Social Security Act), nurse, pharmacist, law enforcement officer, corrections officer, firefighter, emergency medical technician, or paramedic, that provides services in a county that has at least one confirmed case of COVID-19, or

(2) provides services in a licensed medical or care facility which is located in such a county.

(d) SPECIFIED INCOME.—For purposes of this section, the term “specified income” means—

(1) if the services described in subsection (c) are provided as an employee, the wages (as defined in section 3121(a) of the Internal Revenue Code of 1986 determined without regard to paragraph (1)
thereof) received by the qualified first responder for
the applicable period, and

(2) in any other case, the income of the quali-
fied first responder which is properly allocable to the
services described in subsection (c) which are pro-
vided by such qualified first responder during the
applicable period.

(c) APPLICABLE PERIOD.—For purposes of this sec-
tion, the term “applicable period” means the period begin-

(f) EXTENSION.—The Secretary of the Treasury (or
the Secretary’s delegate) may extend the applicable period
for a period not to exceed 3 additional calendar months
if the Secretary (or the Secretary’s delegate) determines
that the emergency related to COVID-19 is likely to be
ongoing during such period. If such period is so extended,
the dollar amount in subsection (b) shall be increased by
$12,500 for each month of such extension (and a like rate
of increase with respect to any extension which is not a
whole number of months).