

117TH CONGRESS
1ST SESSION

S. 630

To amend the Internal Revenue Code of 1986 to include individuals receiving Social Security Disability Insurance benefits under the work opportunity credit, increase the work opportunity credit for vocational rehabilitation referrals, qualified SSI recipients, and qualified SSDI recipients, expand the disabled access credit, and enhance the deduction for expenditures to remove architectural and transportation barriers to the handicapped and elderly.

IN THE SENATE OF THE UNITED STATES

MARCH 9, 2021

Mr. CASEY (for himself, Mr. VAN HOLLEN, Mr. BLUMENTHAL, Ms. DUCKWORTH, Mr. BROWN, Ms. KLOBUCHAR, Mrs. FEINSTEIN, and Mrs. GILLIBRAND) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to include individuals receiving Social Security Disability Insurance benefits under the work opportunity credit, increase the work opportunity credit for vocational rehabilitation referrals, qualified SSI recipients, and qualified SSDI recipients, expand the disabled access credit, and enhance the deduction for expenditures to remove architectural and transportation barriers to the handicapped and elderly.

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 “Disability Employment
 5 Incentive Act”.

6 **SEC. 2. EXPANSION OF WORK OPPORTUNITY CREDIT TO IN-**
 7 **CLUDE INDIVIDUALS RECEIVING SOCIAL SE-**
 8 **CURITY DISABILITY INSURANCE BENEFITS.**

9 (a) IN GENERAL.—Subsection (d) of section 51 of the
 10 Internal Revenue Code of 1986 is amended—

11 (1) in paragraph (1)—

12 (A) in subparagraph (I), by striking “or”
 13 at the end,

14 (B) in subparagraph (J), by striking the
 15 period at the end and inserting “, or”, and

16 (C) by adding at the end the following new
 17 subparagraph:

18 “(K) a qualified SSDI recipient.”, and

19 (2) by adding at the end the following new
 20 paragraph:

21 “(16) QUALIFIED SSDI RECIPIENT.—The term
 22 ‘qualified SSDI recipient’ means any individual who
 23 is certified by the designated local agency as receiv-
 24 ing disability insurance benefits under section 223 of
 25 the Social Security Act (42 U.S.C. 423) for any

1 month ending within the 60-day period ending on
 2 the hiring date.”.

3 (b) EFFECTIVE DATE.—The amendments made by
 4 this section shall apply to individuals who begin work for
 5 the employer after December 31, 2021.

6 **SEC. 3. ENHANCEMENT OF WORK OPPORTUNITY CREDIT**
 7 **FOR VOCATIONAL REHABILITATION REFER-**
 8 **RALS, QUALIFIED SSI RECIPIENTS, AND**
 9 **QUALIFIED SSDI RECIPIENTS.**

10 (a) IN GENERAL.—Section 51 of the Internal Rev-
 11 enue Code of 1986 is amended—

12 (1) by redesignating subsections (f) through (k)
 13 as subsections (g) through (l), respectively, and

14 (2) by inserting after subsection (e) the fol-
 15 lowing new subsection:

16 “(f) CREDIT FOR SECOND-YEAR WAGES FOR EM-
 17 PLOYMENT OF VOCATIONAL REHABILITATION REFER-
 18 RALS, QUALIFIED SSI RECIPIENTS, AND QUALIFIED
 19 SSDI RECIPIENTS.—

20 “(1) IN GENERAL.—With respect to employ-
 21 ment of a vocational rehabilitation referral, a quali-
 22 fied SSI recipient, or a qualified SSDI recipient—

23 “(A) the amount of the work opportunity
 24 credit determined under this section for the tax-

1 able year shall include 20 percent of the quali-
2 fied second-year wages for such year, and

3 “(B) in lieu of applying subsection (b)(3),
4 the amount of the qualified first-year wages,
5 and the amount of qualified second-year wages,
6 which may be taken into account with respect
7 to such referral or recipient shall not exceed
8 \$12,500 per year.

9 “(2) QUALIFIED SECOND-YEAR WAGES.—For
10 purposes of this subsection, the term ‘qualified sec-
11 ond-year wages’ means qualified wages—

12 “(A) which are paid to a vocational reha-
13 bilitation referral, a qualified SSI recipient, or
14 a qualified SSDI recipient, and

15 “(B) which are attributable to service ren-
16 dered during the 1-year period beginning on the
17 day after the last day of the 1-year period with
18 respect to such referral or recipient determined
19 under subsection (b)(2).

20 “(3) SPECIAL RULES FOR AGRICULTURAL AND
21 RAILWAY LABOR.—If such referral or recipient is an
22 employee to whom subparagraph (A) or (B) of sub-
23 section (i)(1) applies, rules similar to the rules of
24 such subparagraphs shall apply except that—

1 “(A) such subparagraph (A) shall be ap-
 2 plied by substituting ‘\$12,500’ for ‘\$6,000’, and

3 “(B) such subparagraph (B) shall be ap-
 4 plied by substituting ‘\$1041.67’ for ‘\$500’.”.

5 (b) CONFORMING AMENDMENTS.—

6 (1) Section 51 of the Internal Revenue Code of
 7 1986, as amended by subsection (a), is amended—

8 (A) in subsection (c)(1), by striking “sub-
 9 section (h)(2)” and inserting “subsection
 10 (i)(2)”,

11 (B) in subsection (e)(3), by striking “sub-
 12 section (h)(1)” and inserting “subsection
 13 (i)(1)”, and

14 (C) in subsection (g)(2), by striking “sub-
 15 section (h)(1)” and inserting “subsection
 16 (i)(1)”.

17 (2) Section 45A of such Code is amended—

18 (A) in subsection (b)(1)(B), by inserting
 19 “or (f)(1)(A)” after “subsection (e)(1)(A)”,

20 (B) in subsection (c)(5)(A), by striking
 21 “section 51(i)(1)” and inserting “section
 22 51(j)(1)”, and

23 (C) in subsection (e)(3), by striking “sec-
 24 tion 51(k)” and inserting “section 51(l)”.

1 (3) Section 45S(h)(2) of such Code is amended
2 by striking “section 51(j)” and inserting “section
3 51(k)”.

4 (4) Section 1396(d)(2)(A) of such Code is
5 amended by striking “section 51(i)(1)” and inserting
6 “section 51(j)(1)”.

7 (5) Section 1397(c) of such Code is amended by
8 striking “section 51(k)” and inserting “section
9 51(l)”.

10 (6) Section 3111(e)(3)(B) of such Code is
11 amended by striking “subsection (i)(3)(A)” and in-
12 serting “subsection (j)(3)(A)”.

13 (c) EFFECTIVE DATE.—The amendments made by
14 this section shall apply to individuals who begin work for
15 the employer after December 31, 2021.

16 **SEC. 4. EXPANSION OF DISABLED ACCESS CREDIT.**

17 (a) ELIGIBLE ACCESS EXPENDITURES.—Subsection
18 (a) of section 44 of the Internal Revenue Code of 1986
19 is amended by striking “\$10,250” and inserting
20 “\$20,250”.

21 (b) ELIGIBLE SMALL BUSINESS.—Subsection (b)(1)
22 of section 44 of the Internal Revenue Code of 1986 is
23 amended—

24 (1) in subparagraph (A), by striking
25 “\$1,000,000” and inserting “\$3,000,000”, and

1 (2) in subparagraph (B), by striking “30 full-
 2 time employees” and inserting “60 full-time employ-
 3 ees”.

4 (c) EFFECTIVE DATE.—The amendments made by
 5 this section shall apply to taxable years beginning after
 6 December 31, 2021.

7 **SEC. 5. EXPANSION OF DEDUCTION FOR EXPENDITURES TO**
 8 **REMOVE ARCHITECTURAL AND TRANSPOR-**
 9 **TATION BARRIERS TO THE HANDICAPPED**
 10 **AND ELDERLY.**

11 (a) INCLUSION OF IMPROVEMENTS IN
 12 ACCESSABILITY TO INTERNET AND TELECOMMUNI-
 13 CATIONS OPERATIONS.—Subsection (b) of section 190 of
 14 the Internal Revenue Code of 1986 is amended by adding
 15 at the end the following:

16 “(4) INCLUSION OF IMPROVEMENTS IN
 17 ACCESSABILITY TO INTERNET AND TELECOMMUNI-
 18 CATIONS OPERATIONS.—The term ‘architectural and
 19 transportation barrier removal expenses’ shall in-
 20 clude an expenditure for the purpose of improving
 21 accessibility for handicapped and elderly individuals
 22 to any internet or telecommunications services pro-
 23 vided within any facility or public transportation ve-
 24 hicle owned or leased by the taxpayer for use in con-
 25 nection with their trade or business.”.

1 (b) INCREASE IN DEDUCTION LIMITATION
2 AMOUNT.—Subsection (c) of section 190 of the Internal
3 Revenue Code of 1986 is amended by striking “\$15,000”
4 and inserting “\$30,000”.

5 (c) EFFECTIVE DATE.—The amendments made by
6 this section shall apply to taxable years beginning after
7 December 31, 2021.

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