

116TH CONGRESS
1ST SESSION

S. 2290

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 SENATE OF THE UNITED STATES

JULY 25, 2019

Ms. DUCKWORTH (for herself, Mr. CASEY, Ms. HIRONO, Mr. BLUMENTHAL, Mr. BROWN, Ms. KLOBUCHAR, Mr. MARKEY, and Mr. BOOKER) 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 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”.

6 **SEC. 2. EXPANSION OF CREDIT FOR EXPENDITURES TO**
7 **PROVIDE ACCESS TO DISABLED INDIVID-**
8 **UALS.**

9 (a) INCREASE IN DOLLAR LIMITATION.—

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

4 (2) INFLATION ADJUSTMENT.—Section 44 of
 5 such Code is amended by redesignating subsection
 6 (e) as subsection (f) and by inserting after sub-
 7 section (d) the following new subsection:

8 “(e) INFLATION ADJUSTMENT.—

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

13 “(A) such dollar amount, multiplied by

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

20 “(2) ROUNDING.—Any amount determined
 21 under paragraph (1) which is not a multiple of \$50
 22 shall be rounded to the next lowest multiple of
 23 \$50.”.

24 (b) INCREASE IN GROSS RECEIPTS LIMITATION.—
 25 Subparagraph (A) of section 44(b)(1) of the Internal Rev-

1 enue Code of 1986 is amended by striking “\$1,000,000”
 2 and inserting “\$2,500,000”.

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

6 **SEC. 3. ALTERNATIVE MEANS OF DISPUTE RESOLUTION IN-**
 7 **VOLVING DISABILITY RIGHTS.**

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

9 (1) Congress does not directly appropriate
 10 funds for the ADA Mediation Program of the Dis-
 11 ability Rights Section of the Civil Rights Division of
 12 the Department of Justice.

13 (2) The Civil Rights Division receives funds for
 14 the ADA Mediation Program from the Office of Al-
 15 ternative Dispute Resolution of the Office of Legal
 16 Policy of the Department of Justice. The Office of
 17 Alternative Dispute Resolution receives appropria-
 18 tions through the appropriations account of the De-
 19 partment of Justice appropriated under the heading
 20 “FEES AND EXPENSES OF WITNESSES” under the
 21 heading “LEGAL ACTIVITIES” (referred to in this
 22 subsection as the “FEW appropriations account”).

23 (3) The total amount appropriated to the Office
 24 of Alternative Dispute Resolution through the FEW

1 appropriations account for fiscal year 2019 is
2 \$4,500,000.

3 (4) Out of this amount, the Office of Alter-
4 native Dispute Resolution funds mediation for all of
5 the litigating units within the Department of Jus-
6 tice.

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

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

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

22 (b) ADA MEDIATION PROGRAM.—

23 (1) IN GENERAL.—The Attorney General shall
24 carry out an ADA Mediation Program (referred to
25 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 2021.

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

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

7 (1) As of June 28, 2019, during fiscal year
8 2019, accessibility specialists have answered approxi-
9 mately 23,855 calls to the ADA Information Line.

10 (2) The ADA Information Line receives on av-
11 erage approximately 600 calls per week, and does
12 not typically collect data about the kinds of calls it
13 receives.

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

17 (A) employers covered by such Act;

18 (B) architects and others who work with
19 such employers;

20 (C) public entities, such as schools and
21 public service providers;

22 (D) individuals with disabilities; and

23 (E) entities that provide public accom-
24 modations.

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

4 (b) DEFINITIONS.—In this section—

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

13 (2) the term “disability”, with respect to an in-
14 dividual, has the meaning given such term in section
15 3 of such Act (42 U.S.C. 12102).

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

19 (1) outlining the kinds of calls the ADA Infor-
20 mation Line receives;

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

24 (3) providing recommendations on improve-
25 ments that can be made to provide additional sup-

1 port to individuals with disabilities, and entities cov-
2 ered by the Americans with Disabilities Act of 1990,
3 seeking information on such Act.

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