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(Original Signature of Member)

116TH CONGRESS
2D SESSION

H. R. _____

To provide an exclusion from gross income for certain workers.

IN THE HOUSE OF REPRESENTATIVES

Mr. THOMPSON of Pennsylvania introduced the following bill; which was referred to the Committee on _____

A BILL

To provide an exclusion from gross income for certain workers.

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 “Giving Retailers and
5 Our Convenience Employees Relief Act of 2020” or as the
6 “GROCER Act of 2020”.

1 **SEC. 2. EXCLUSION FROM GROSS INCOME FOR CERTAIN**
2 **WORKERS.**

3 (a) IN GENERAL.—For purposes of the Internal Rev-
4 enue Code of 1986, gross income shall not include speci-
5 fied income of any qualified employee.

6 (b) LIMITATION.—The aggregate amount not in-
7 cluded in the gross income of any individual by reason of
8 subsection (a) shall not exceed \$25,000.

9 (c) QUALIFIED EMPLOYEE.—For purposes of this
10 section, the term “qualified employee” means any indi-
11 vidual who provides services at a business concern that
12 is assigned a North American Industry Classification Sys-
13 tem code beginning with 4244, 4247, 4451, or 4471, and
14 which is located in a county that has at least one con-
15 firmed case of COVID-19.

16 (d) SPECIFIED INCOME.—For purposes of this sec-
17 tion, the term “specified income” means—

18 (1) if the services described in subsection (c)
19 are provided as an employee, the wages (as defined
20 in section 3121(a) of the Internal Revenue Code of
21 1986 determined without regard to paragraph (1)
22 thereof) received by the qualified employee for the
23 applicable period, and

24 (2) in any other case, the income of the quali-
25 fied employee which is properly allocable to the serv-
26 ices described in subsection (c) which are provided

1 by such qualified employee during the applicable pe-
2 riod.

3 (e) APPLICABLE PERIOD.—For purposes of this sec-
4 tion, the term “applicable period” means the period begin-
5 ning on February 15, 2020, and ending on June 15, 2020.

6 (f) EXTENSION.—The Secretary of the Treasury (or
7 the Secretary’s delegate) may extend the applicable period
8 for a period not to exceed 3 additional calendar months
9 if the Secretary (or the Secretary’s delegate) determines
10 that the emergency related to COVID-19 is likely to be
11 ongoing during such period. If such period is so extended,
12 the dollar amount in subsection (b) shall be increased by
13 \$6,250 for each month of such extension (and a like rate
14 of increase with respect to any extension which is not a
15 whole number of months).