

117TH CONGRESS
1ST SESSION

H. R. 3505

To amend the Internal Revenue Code of 1986 to allow a refundable tax credit against income tax for certain healthcare professionals.

IN THE HOUSE OF REPRESENTATIVES

MAY 25, 2021

Mr. HIGGINS of New York introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow a refundable tax credit against income tax for certain healthcare professionals.

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. CREDIT FOR CERTAIN HEALTHCARE PROFES-**
4 **SIONALS.**

5 (a) IN GENERAL.—Section 36A of the Internal Rev-
6 enue Code of 1986 is amended to read as follows:

7 **“SEC. 36A CREDIT FOR CERTAIN HEALTHCARE PROFES-**
8 **SIONALS.**

9 “(a) ALLOWANCE OF CREDIT.—In the case of an in-
10 dividual who is a healthcare professional with respect to

1 the taxable year, there shall be allowed a credit of \$5,000
2 against the tax imposed by this subtitle for such taxable
3 year.

4 “(b) HEALTHCARE PROFESSIONAL DEFINED.—For
5 purposes of this section, the term ‘healthcare professional’
6 means, with respect to any taxable year, any individual
7 who, at any time during such taxable year, is—

8 “(1) a practitioner, as such term is defined in
9 section 1842(b)(18)(C) of the Social Security Act
10 (42 U.S.C. 1395u(b)(18)(C)),

11 “(2) a certified nursing assistant,

12 “(3) a licensed practical nurse or registered
13 professional nurse, or

14 “(4) a home health aide.”.

15 (b) EFFECTIVE DATE.—The amendments made by
16 this Act shall apply to taxable years beginning after De-
17 cember 31, 2020.

18 (c) CONFORMING AMENDMENTS.—

19 (1) Section 6211(b)(4)(A) of the Internal Rev-
20 enue Code of 1986 is amended by inserting “, 36A”
21 after “36”.

22 (2) Section 1324(b)(2) of title 31, United
23 States Code, is amended by inserting “, 36A” after
24 “, 36”.

1 (3) The table of section for subpart C of part
2 IV of subchapter A of chapter 1 such Code is
3 amended by amending the item relating to section
4 36A to read as follows:

“36A. Credit for certain healthcare professionals.”.

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