

.....  
(Original Signature of Member)

116TH CONGRESS  
2D SESSION

**H. R.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to provide a tax credit ensure that businesses are properly cleaned and disinfected when “stay-at-home” restrictions are lifted and to help prevent further infections.

\_\_\_\_\_  
IN THE HOUSE OF REPRESENTATIVES

Mr. LAHOOD introduced the following bill; which was referred to the  
Committee on \_\_\_\_\_

\_\_\_\_\_  
**A BILL**

To amend the Internal Revenue Code of 1986 to provide a tax credit ensure that businesses are properly cleaned and disinfected when “stay-at-home” restrictions are lifted and to help prevent further infections.

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 “Clean Start: Back to  
5 Work Tax Credit Act”.

1 **SEC. 2. CLEAN START BACK TO WORK TAX CREDIT.**

2 (a) IN GENERAL.—Subpart D of part IV of sub-  
3 chapter A of chapter 1 of the Internal Revenue Code of  
4 1986 is amended by adding at the end the following new  
5 section:

6 **“SEC. 45U. CLEAN START BACK TO WORK CREDIT.**

7 “(a) ALLOWANCE OF CREDIT.—For purposes of sec-  
8 tion 38, the clean start back to work credit determined  
9 under this section for the taxable year is an amount equal  
10 to 50 percent of the amount paid by the taxpayer—

11 “(1) in carrying on any trade or business for  
12 qualified cleaning expenses during such year, or

13 “(2) with respect to owning or operating com-  
14 mercial real estate.

15 “(b) MAXIMUM CREDIT.—The credit determined  
16 under this section for a taxpayer for a taxable year shall  
17 not exceed—

18 “(1) \$25,000 per location, and

19 “(2) \$250,000 per entity.

20 “(c) DEFINITION AND SPECIAL RULES.—For pur-  
21 poses of this section—

22 “(1) QUALIFIED CLEANING EXPENSES.—The  
23 term ‘qualified cleaning expenses’ includes amounts  
24 paid or incurred—

25 “(A) for cleaning services, whether pro-  
26 vided by a cleaning service provider that em-

1           employs workers who have received training and  
2           certification in cleaning or by an employee of  
3           the taxpayer,

4                   “(B) for cleaning products, tools, machin-  
5           ery, personal protective equipment, and other  
6           sanitary related equipment needed to help en-  
7           sure a safe and sanitary environment, and

8                   “(C) to obtain a certification in cleaning.

9                   “(2) EXCEPTION.—The term ‘qualified cleaning  
10          expenses’ does not include the cost of manufac-  
11          turing, producing, or importing of, or for the acqui-  
12          sition for purposes of resale of, any product, tool,  
13          machine or other sanitary-related equipment.

14                   “(3) TRAINING AND CERTIFICATION IN CLEAN-  
15          ING.—The term ‘training and certification in clean-  
16          ing’ means a training and certification program in  
17          custodial cleaning or cleaning management provided  
18          by an entity that has demonstrated expertise in the  
19          field of cleaning, such as a distributor of cleaning  
20          products, cleaning product manufacturer, cleaning  
21          service provider, accredited training institution, in-  
22          dustry-recognized trade association, or other non-  
23          profit entity.

24                   “(4) CERTIFICATION IN CLEANING.—The term  
25          ‘certification in cleaning’ means an industry-recog-

1 nized certificate in custodial cleaning or cleaning  
2 management provided by an entity that has dem-  
3 onstrated expertise in the field of cleaning such as  
4 a distributor of cleaning products, cleaning product  
5 manufacturer, cleaning service provider, accredited  
6 training institution, industry-recognized trade asso-  
7 ciation or other non-profit entity.

8 “(5) RELATED PERSONS.—

9 “(A) IN GENERAL.—The taxpayer and all  
10 persons related to the taxpayer shall be treated  
11 as one person.

12 “(B) RELATIONSHIP TEST.—A person is  
13 related to the taxpayer if the person bears a re-  
14 lationship to the taxpayer specified in section  
15 267(b) or 707(b)(1), or the person and the tax-  
16 payer are engaged in trades or businesses under  
17 common control (within the meaning of sub-  
18 sections (a) and (b) of section 52).

19 “(d) DENIAL OF DOUBLE BENEFIT.—No deduction  
20 shall be allowed under this chapter for any amount taken  
21 into account in determining the credit under this section.

22 “(e) TERMINATION.—This section shall not apply to  
23 expenses paid or incurred after March 31, 2021.”.

24 (b) CREDIT MADE PART OF GENERAL BUSINESS  
25 CREDIT.—Subsection (b) of section 38 of such Code is

1 amended by striking “plus” at the end of paragraph (32),  
2 by striking the period at the end of paragraph (33) and  
3 inserting “, plus”, and by adding at the end the following  
4 new paragraph:

5           “(34) the clean start back to work credit deter-  
6           mined under section 45U.”.

7           (c) CLERICAL AMENDMENT.—The table of sections  
8 for subpart D of part IV of subchapter A of chapter 1  
9 is amended by adding at the end the following new item:

“Sec. 45U. Clean Start Back To Work Credit.”.

10          (d) EFFECTIVE DATE.—The amendments made by  
11 this section shall apply to expenses made or incurred after  
12 December 31, 2019, in taxable years ending after such  
13 date.