

116TH CONGRESS
2D SESSION

H. R. 7861

To amend the Internal Revenue Code of 1986 to make permanent the employer credit for paid family and medical leave.

IN THE HOUSE OF REPRESENTATIVES

JULY 30, 2020

Mr. CARTER of Texas 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 make permanent the employer credit for paid family and medical leave.

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. EMPLOYER CREDIT FOR PAID FAMILY AND**
4 **MEDICAL LEAVE MADE PERMANENT.**

5 (a) IN GENERAL.—Section 45S of the Internal Rev-
6 enue Code of 1986 is amended by striking subsection (i).

7 (b) EFFECTIVE DATE.—The amendment made by
8 this section shall apply to wages paid in taxable years be-
9 ginning after December 31, 2020.