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(Original Signature of Member)

116TH CONGRESS  
2D SESSION

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

To provide an exclusion from gross income for certain qualified first responders.

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IN THE HOUSE OF REPRESENTATIVES

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

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

To provide an exclusion from gross income for certain qualified first responders.

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 “Helping Emergency  
5 Responders Overcome Emergency Situations Act of 2020”  
6 or as the “HEROES Act of 2020”.

1 **SEC. 2. EXCLUSION FROM GROSS INCOME FOR CERTAIN**  
2 **QUALIFIED FIRST RESPONDERS.**

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 first responder.

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 \$50,000.

9 (c) QUALIFIED FIRST RESPONDER.—For purposes of  
10 this section, the term “qualified first responder” means  
11 any individual who—

12 (1) is a physician (as defined in section  
13 1861(r)(1) of the Social Security Act), nurse, phar-  
14 macist, law enforcement officer, corrections officer,  
15 firefighter, emergency medical technician, or para-  
16 medic, that provides services in a county that has at  
17 least one confirmed case of COVID-19, or

18 (2) provides services in a licensed medical or  
19 care facility which is located in such a county.

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

22 (1) if the services described in subsection (c)  
23 are provided as an employee, the wages (as defined  
24 in section 3121(a) of the Internal Revenue Code of  
25 1986 determined without regard to paragraph (1)

1       thereof) received by the qualified first responder for  
2       the applicable period, and

3           (2) in any other case, the income of the quali-  
4       fied first responder which is properly allocable to the  
5       services described in subsection (c) which are pro-  
6       vided by such qualified first responder during the  
7       applicable period.

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

11      (f) EXTENSION.—The Secretary of the Treasury (or  
12      the Secretary’s delegate) may extend the applicable period  
13      for a period not to exceed 3 additional calendar months  
14      if the Secretary (or the Secretary’s delegate) determines  
15      that the emergency related to COVID-19 is likely to be  
16      ongoing during such period.. If such period is so extended,  
17      the dollar amount in subsection (b) shall be increased by  
18      \$12,500 for each month of such extension (and a like rate  
19      of increase with respect to any extension which is not a  
20      whole number of months).