

**AMENDMENT TO AMERICAN RESCUE PLAN ACT
OF 2021
OFFERED BY MR. GOSAR OF ARIZONA**

Strike sections 1005, 2021, 2022, 2023, 3002, 3013, 3036, 7006(b)(4)(A)(i), 7005, and 9704.

In section 6428B(b)(1) of the Internal Revenue Code of 1986, as proposed to be added by section 9601 of subtitle G of title IX, strike “\$1,400 (\$2,800” and insert “\$10,000 (\$20,000”.

In section 6428B(d)(1)(A)(ii) of such Code, as proposed to be so added, strike “\$75,000” and insert “\$30,000”.

In section 6428B(d)(2)(A) of such Code, as proposed to be so added—

(1) strike “by substituting ‘\$150,000’ for ‘\$75,000’ and” and insert “by substituting ‘\$60,000’ for ‘\$30,000’ and”, and

(2) strike “and ‘50,000’ for ‘\$25,000’”.

In section 6428B(d)(2)(B) of such Code, as proposed to be so added—

(1) strike “by substituting ‘\$112,500’ for ‘\$75,000’ and” and insert “by substituting ‘\$45,000’ for ‘\$30,000’ and”, and

(2) strike “and ‘\$37,500’ for ‘\$25,000’”.

In section 6428B(e) of such Code, as proposed to be so added, strike “and” at the end of paragraph (2), strike the period at the end of paragraph (3) and insert a comma, and add at the end the following:

1 “(3) any individual who is an officer or em-
2 ployee of the United States during the taxable year,
3 “(4) any individual not lawfully present in the
4 United States during the taxable year.”.

In section 6428B(d) of such Code, as proposed to be so added, add at the end the following:

5 “(4) INCREASED AGI LIMITATIONS FOR INDI-
6 VIDUALS DEMONSTRATING EMPLOYMENT DISRUP-
7 TION.—

8 “(A) IN GENERAL.—In the case of an indi-
9 vidual who meets the requirements of subpara-
10 graph (B) for the taxable year, this subsection
11 shall be applied—

12 “(i) by substituting ‘\$50,000’ for
13 ‘\$40,000’ in paragraph (1)(A)(ii),

1 “(ii) by substituting ‘\$100,000’ for
2 ‘\$80,000’ in paragraph (2)(A), and

3 “(iii) by substituting ‘\$75,000’ for
4 ‘\$60,000’ in paragraph (2)(B).

5 “(B) ELIGIBILITY REQUIREMENTS.—An
6 individual shall be treated as meeting the re-
7 quirements of this subparagraph only if the in-
8 dividual demonstrates to the satisfaction of the
9 Secretary that—

10 “(i) the individual has received, or has
11 been approved to receive, unemployment
12 compensation for any week beginning dur-
13 ing for the taxable year, or

14 “(ii) the individual otherwise had a re-
15 duction in remuneration for employment
16 for any period longer than 30 consecutive
17 days (other than in the usual course of
18 seasonal or part-time work) during the tax-
19 able year.

20 “(C) SPECIAL RULE FOR EMPLOYMENT
21 DISRUPTION IN SUBSEQUENT TAXABLE YEARS
22 DURING PANDEMIC.—In the case of any taxable
23 year beginning during the emergency period de-
24 scribed in section 1135(g)(1)(B) of the Social

1 Security Act, and after the first taxable year
2 beginning in 2021, any individual—

3 “(i) who meets the requirements of
4 subparagraph (B) during such period and
5 subsequent taxable year, and

6 “(ii) who has not been allowed a cred-
7 it under this section for any preceding tax-
8 able year,

9 shall be allowed a credit under this section for
10 such subsequent taxable year under rules simi-
11 lar to the rules in the case of a credit allowed
12 under this section for the first taxable year be-
13 ginning in 2021.”.

