To allow tax credits to Federal, State, and local governments for required paid sick leave and required paid family and medical leave.

IN THE HOUSE OF REPRESENTATIVES

Mr. SCHNEIDER introduced the following bill; which was referred to the Committee on ____________________________

A BILL

To allow tax credits to Federal, State, and local governments for required paid sick leave and required 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. SHORT TITLE.
4 This Act may be cited as the “Supporting State and
5 Local Leaders Act”.

SEC. 2. FEDERAL, STATE, AND LOCAL GOVERNMENTS ALLOWED TAX CREDITS FOR PAID SICK AND PAID FAMILY AND MEDICAL LEAVE.

(a) IN GENERAL.—Sections 7001(e) and 7003(e) of the Families First Coronavirus Response Act are each amended by striking paragraph (4).

(b) COORDINATION WITH APPLICATION OF CERTAIN DEFINITIONS.—

(1) IN GENERAL.—Sections 7001(e) and 7003(e) of the Families First Coronavirus Response Act are each amended by inserting “, determined without regard to any paragraph of section 3121(b) of such Code, but only with respect to services performed for the Government of the United States or any State or tribal government or political subdivision thereof, or any agency or instrumentality of the foregoing” after “as defined in section 3121(a) of the Internal Revenue Code of 1986”.

(2) CONFORMING AMENDMENTS.—Sections 7001(e)(3) and 7003(e)(3) of the Families First Coronavirus Response Act are each amended by striking “Any term” and inserting “Except as otherwise provided in this section, any term”.

(e) EFFECTIVE DATE.—The amendments made by this section shall take effect as if included in the provisions
1 of the Families First Coronavirus Response Act to which
2 they relate.