

117TH CONGRESS
1ST SESSION

S. 2481

To amend the Internal Revenue Code of 1986 to expand the credit for expenditures to provide access to disabled individuals, and for other purposes.

IN THE SENATE OF THE UNITED STATES

JULY 27, 2021

Ms. DUCKWORTH (for herself, Ms. HIRONO, Mr. CASEY, Mr. BLUMENTHAL, Mr. BOOKER, Ms. KLOBUCHAR, Mr. PADILLA, and Mr. BROWN) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to expand the credit for expenditures to provide access to disabled individuals, and for other purposes.

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 “Disabled Access Credit
5 Expansion Act of 2021”.

6 **SEC. 2. EXPANSION OF CREDIT FOR EXPENDITURES TO**
7 **PROVIDE ACCESS TO DISABLED INDIVID-**
8 **UALS.**

9 (a) INCREASE IN DOLLAR LIMITATION.—

1 (1) IN GENERAL.—Subsection (a) of section 44
 2 of the Internal Revenue Code of 1986 is amended by
 3 striking “\$10,250” and inserting “\$20,500”.

4 (2) INFLATION ADJUSTMENT.—Section 44 of
 5 such Code is amended by redesignating subsection
 6 (e) as subsection (f) and by inserting after sub-
 7 section (d) the following new subsection:

8 “(e) INFLATION ADJUSTMENT.—

9 “(1) IN GENERAL.—In the case of any taxable
 10 year beginning after 2022, the \$20,500 amount in
 11 subsection (a) shall be increased by an amount equal
 12 to—

13 “(A) such dollar amount, multiplied by

14 “(B) the cost of living adjustment deter-
 15 mined under section 1(f)(3) for the calendar
 16 year in which the taxable year begins, deter-
 17 mined by substituting ‘calendar year 2021’ for
 18 ‘calendar year 2016’ in subparagraph (A)(ii)
 19 thereof.

20 “(2) ROUNDING.—Any amount determined
 21 under paragraph (1) which is not a multiple of \$50
 22 shall be rounded to the next lowest multiple of
 23 \$50.”.

24 (b) REMOVAL OF EXPENDITURE FLOOR.—Sub-
 25 section (a) of section 44 of the Internal Revenue Code of

1 1986, as amended by subsection (a)(1), is further amend-
 2 ed by striking “exceed \$250 but”.

3 (c) INCREASE IN GROSS RECEIPTS LIMITATION.—
 4 Subparagraph (A) of section 44(b)(1) of the Internal Rev-
 5 enue Code of 1986 is amended by striking “\$1,000,000”
 6 and inserting “\$2,500,000”.

7 (d) ELIGIBLE ACCESS EXPENDITURES.—Subpara-
 8 graph (A) of section 44(c)(2) of the Internal Revenue
 9 Code of 1986 is amended by inserting “(including any dig-
 10 ital, Internet, or telecommunications services provided by
 11 the business)” after “business”.

12 (e) EFFECTIVE DATE.—The amendments made by
 13 this section shall apply to taxable years beginning after
 14 December 31, 2021.

15 **SEC. 3. ALTERNATIVE MEANS OF DISPUTE RESOLUTION IN-**
 16 **VOLVING DISABILITY RIGHTS.**

17 (a) FINDINGS.—Congress finds the following:

18 (1) Congress does not directly appropriate
 19 funds for the ADA Mediation Program of the Dis-
 20 ability Rights Section of the Civil Rights Division of
 21 the Department of Justice.

22 (2) Voluntary mediation, under section 514 of
 23 the Americans with Disabilities Act of 1990 (42
 24 U.S.C. 12212), of disputes between individuals and
 25 entities covered by the Americans with Disabilities

1 Act of 1990 (42 U.S.C. 12101 et seq.) requires spe-
2 cific expertise.

3 (3) Though over 7,000 cases have been referred
4 to the ADA Mediation Program since its inception,
5 with over 70 percent being successfully resolved,
6 complainants have experienced slow response times
7 and a lack of effective engagement with the pro-
8 gram.

9 (4) There is little transparency, oversight, or
10 accountability regarding the administration of the
11 ADA Mediation Program, or the experience of medi-
12 ators or parties participating in mediation.

13 (5) To best serve the disability community, and
14 entities covered by that Act, the ADA Mediation
15 Program should be able to use funds to increase per-
16 sonnel and provide training concerning the program.

17 (b) ADA MEDIATION PROGRAM.—

18 (1) IN GENERAL.—The Attorney General shall
19 carry out an ADA Mediation Program (referred to
20 in this section as the “Program”).

21 (2) DUTIES AND AUTHORITIES.—In carrying
22 out the Program, the Attorney General—

23 (A) shall facilitate voluntary mediation to
24 resolve disputes arising under the Americans

1 with Disabilities Act of 1990 (42 U.S.C. 12101
2 et seq.);

3 (B) may hire or enter into contracts with
4 personnel for the Program, including increasing
5 the number of such personnel beyond the num-
6 ber of individuals who provided services through
7 the Program on the date of enactment of this
8 section; and

9 (C) provide training for mediators who
10 provide services through the Program.

11 (3) AUTHORIZATION OF APPROPRIATIONS.—

12 (A) IN GENERAL.—There is authorized to
13 be appropriated to the appropriations account
14 of the Department of Justice appropriated
15 under the heading “FEES AND EXPENSES OF
16 WITNESSES” under the heading “LEGAL AC-
17 TIVITIES”, to carry out this section, \$1,000,000
18 (in addition to any other amounts appropriated
19 to that account) for fiscal year 2022.

20 (B) AVAILABILITY OF FUNDS.—Funds ap-
21 propriated under subparagraph (A) may be
22 used to pay for obligations incurred through the
23 Program prior to the date of enactment of this
24 section.

1 (c) REPORT.—Not later than 2 years after the date
2 of the enactment of this Act, and every 2 years thereafter,
3 the Attorney General shall submit a report to the Com-
4 mittee on the Judiciary of the Senate and the Committee
5 on the Judiciary of the House of Representatives including
6 information for the previous fiscal year regarding:

7 (1) the minimum, maximum, and median time
8 between the initial filing of complaints and contact
9 with the ADA Mediation Program;

10 (2) the minimum, maximum, and median time
11 between the initial filing of complaints and the first
12 date of mediation;

13 (3) the minimum, maximum, and median time
14 required to resolve disputes from the initial filing of
15 complaints;

16 (4) the number of staff (full-time equivalents)
17 dedicated to the program, including the number of
18 mediators and caseworkers;

19 (5) the caseload for mediators and caseworkers
20 involved in carrying out the program;

21 (6) the percentage of cases successfully resolved
22 through mediation;

23 (7) the percentage of cases referred to inves-
24 tigation and litigation within the Department of
25 Justice;

1 (8) the percentage of cases referred to other
2 Federal agencies (and which agencies);

3 (9) trends in the nature of complaints and reso-
4 lutions;

5 (10) whether there were repeated or numerous
6 complaints against a single or specific entity or insti-
7 tution, and whether those cases were investigated or
8 litigated;

9 (11) the number of complaints directed at the
10 program, such as lack of accommodation or lack of
11 responsiveness and engagement; and

12 (12) other information deemed relevant by the
13 Attorney General.

14 **SEC. 4. ADA INFORMATION LINE DATA COLLECTION RE-**
15 **PORT.**

16 (a) FINDINGS.—Congress finds the following:

17 (1) The ADA Information Line receives hun-
18 dreds of calls per week, and does not typically collect
19 data about the kinds of calls it receives.

20 (2) The ADA Information Line takes calls from
21 a variety of individuals and entities interested in the
22 Americans with Disabilities Act of 1990, including—

23 (A) employers covered by such Act;

24 (B) architects and others who work with
25 such employers;

1 (C) public entities, such as schools and
2 public service providers;

3 (D) individuals with disabilities; and

4 (E) entities that provide public accom-
5 modations.

6 (3) ADA.gov provides many resources to indi-
7 viduals and entities, public or private, looking for in-
8 formation on such Act.

9 (b) DEFINITIONS.—In this section—

10 (1) the term “ADA Information Line” means
11 the toll-free line operated by the Attorney General to
12 provide information and materials to the public
13 about the requirements of the Americans with Dis-
14 abilities Act of 1990 (42 U.S.C. 12101 et seq.), in-
15 cluding regulations issued under the Act and tech-
16 nical assistance in accordance with section 507 of
17 the Act (42 U.S.C. 12206); and

18 (2) the term “disability”, with respect to an in-
19 dividual, has the meaning given such term in section
20 3 of such Act (42 U.S.C. 12102).

21 (c) REPORT.—Not later than 2 years after the date
22 of enactment of this Act, the Attorney General shall sub-
23 mit a report to each committee of Congress—

24 (1) outlining the kinds of calls the ADA Infor-
25 mation Line receives;

1 (2) detailing the efforts of the Department of
2 Justice to educate individuals and entities about the
3 existence of the ADA Information Line; and

4 (3) providing recommendations on improve-
5 ments that can be made to provide additional sup-
6 port to individuals with disabilities, and entities cov-
7 ered by the Americans with Disabilities Act of 1990,
8 seeking information on such Act.

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