II

118TH CONGRESS
1ST SESSION

# S. 3552

To amend the Taxpayer Certainty and Disaster Tax Relief Act of 2020 to allow qualified tax-exempt organizations to claim the employee retention credit for employers affected by qualified disasters against Medicare hospital insurance taxes.

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IN THE SENATE OF THE UNITED STATES

DECEMBER 14, 2023

Mr. KENNEDY introduced the following bill; which was read twice and referred to the Committee on Finance

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# A BILL

To amend the Taxpayer Certainty and Disaster Tax Relief Act of 2020 to allow qualified tax-exempt organizations to claim the employee retention credit for employers affected by qualified disasters against Medicare hospital insurance taxes.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

**SECTION 1. CREDIT AGAINST MEDICARE HOSPITAL INSURANCE TAX.**

(a) IN GENERAL.—Paragraph (1) of section 303(d) of the Taxpayer Certainty and Disaster Tax Relief Act of 2020 is amended by striking "tax imposed by section

3111(a)'' and inserting ''taxes imposed by subsections (a) and (b) of section 3111''.

(b) CONFORMING AMENDMENT.—Subparagraph (A) of section 303(d)(3) of the Taxpayer Certainty and Disaster Tax Relief Act of 2020 is amended by striking ''tax imposed by section 3111(a)'' and inserting ''taxes imposed by subsections (a) and (b) of section 3111''.

(c) TRANSFERS TO TRUST FUNDS.—Paragraph (5) of section 303(d) of the Taxpayer Certainty and Disaster Tax Relief Act of 2020 is amended by inserting '', the Federal Hospital Insurance Trust Fund established under section 1817 of such Act (42 U.S.C. 1395i),'' after ''(42 U.S.C. 401)''.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply as if included in the enactment of section 303 of the Taxpayer Certainty and Disaster Tax Relief Act of 2020.

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