

DC Tax Flash: HEALS Act Comprises Eight Major Legislative Components

Tax Alert
07.27.2020

The Health, Economic Assistance, Liability Protection and Schools (HEALS) Act was unveiled today in piecemeal fashion by several GOP Senators. Taken together, the eight bills that comprise the HEALS Act are expected to cost more than \$1 trillion. With the introduction of the legislative package, negotiations with Democrats in Congress are expected to begin immediately.

The following lists and links to additional information on each respective piece of the HEALS Act:

Finance Committee Chairman Charles Grassley (R-IA): Business Tax Incentives, Unemployment Benefits, Direct Relief Payments

- The legislative text is [posted here](#).
- A section-by-section summary is [posted here](#).

Sen. Tim Scott (R-SC): Business Meals Tax Deduction

- Although it is not included in Chairman Grassley's tax portion of the bill, the HEALS Act includes Sen. Scott's Supporting America's Restaurant Workers Act, which would provide a 100 percent deduction for business meals through the end of 2020. The legislative text of Sen. Scott's proposal is [posted here](#).

Sen. Lindsay Graham (R-SC): Domestic Supply Chains

- Sen. Graham has proposed legislation to encourage the development and domestic production of personal protective equipment and materials, as well as advanced research and development, and domestic semiconductor manufacturing.
- The bill text is [posted here](#).
- A section-by-section summary is [posted here](#).

Senate Appropriations Committee Chairman Richard Shelby (R-AL): Emergency Appropriations for Coronavirus Health Response and Agency Operations

- The text of the legislation is [posted here](#).
- A summary of the bill is [posted here](#).

Senate Small Business Committee Chairman Marco Rubio (R-FL) and Sen. Susan Collins (R-ME): Small Business Paycheck Protection Program

- The legislative text is [posted here](#).
- A section-by-section summary is [posted here](#).
- A one-page summary is [posted here](#).

Sen. John Cornyn (R-TX): Coronavirus Liability Protections

- The text of the legislation is [posted here](#).
- A section-by-section summary is [posted here](#).

Senate Health, Education, Labor and Pensions (HELP) Committee Chairman Lamar Alexander (R-TN): Education and Child Care

- A section-by-section summary of the bill is [posted here](#).
- A one-pager on the bill's student loan provisions is [posted here](#).
- A one-pager on the bill's school choice provisions is [posted here](#).
- A one-pager on the bill's child care provisions is [posted here](#).

Sen. Mitt Romney (R-UT): Ensuring the Solvency of Federal Trust Funds

- The text of the legislation is [posted here](#).
- A one-page summary of the legislation is [posted here](#).
- A section-by-section summary is [posted here](#).

[Miller & Chevalier Coronavirus Task Force](#)

The outbreak of COVID-19 is creating significant business and legal challenges for companies throughout the world. In response to client demand, the firm has formed an interdisciplinary task force to help businesses navigate these issues.

[COVID-19 Resource Library](#)

We also maintain a resource library of [legislative responses](#) and [regulatory guidance](#) related to COVID-19.

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