



## Press Release

# Tax Provisions in the HEALS Act

ANDREW EVANS | JULY 28, 2020

Senate Republicans' proposal for the latest coronavirus response package, the Health, Economic Assistance, Liability Protection, and Schools (HEALS) Act, contains a number of tax-related provisions aimed at both businesses and individuals. AAF's Director of Fiscal Policy Gordon Gray outlines these provisions and assesses their potential cost.

His central points:

- The HEALS Act includes a second round of direct payments to individuals;
- The act also includes four new business tax provisions, including two expansions of hiring credits, a new tax credit against employers' investments to mitigate workplace health risks, and tax changes to facilitate assistance to gig workers; and
- Combined, the individual and business tax provisions provide significant incentives for maintaining household liquidity and returning to work.

[Read the Analysis](#)