

110TH CONGRESS  
1ST SESSION

# H. R. 3576

To amend the Internal Revenue Code of 1986 to modify the work opportunity credit to include the hiring of certain domestic abuse victims by small employers, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 18, 2007

Mr. PASTOR introduced the following bill; which was referred to the  
Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to modify the work opportunity credit to include the hiring of certain domestic abuse victims by small employers, 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 “Employment Assist-  
5       ance for Victims of Domestic Abuse Act of 2007”.

1 **SEC. 2. WORK OPPORTUNITY CREDIT FOR DOMESTIC**  
2 **ABUSE VICTIMS HIRED BY SMALL EMPLOY-**  
3 **ERS.**

4 (a) IN GENERAL.—Subsection (d) of section 51 of the  
5 Internal Revenue Code of 1986 (relating to members of  
6 targeted groups) is amended by adding at the end the fol-  
7 lowing new paragraph:

8 “(14) SPECIAL RULE FOR DOMESTIC ABUSE  
9 VICTIMS HIRED BY SMALL EMPLOYERS.—

10 “(A) IN GENERAL.—In the case of a small  
11 employer, a qualified domestic abuse victim  
12 shall be treated as a member of a targeted  
13 group.

14 “(B) DEFINITIONS.—For purposes of this  
15 paragraph—

16 “(i) QUALIFIED DOMESTIC ABUSE  
17 VICTIM.—The term ‘qualified domestic  
18 abuse victim’ means any individual who is  
19 certified by the designated local agency as  
20 receiving assistance during the 1-year pe-  
21 riod ending on the hiring date from a  
22 grant recipient described in section  
23 40299(a) of the Violence Against Women  
24 Act of 1994 (42 U.S.C. 13975(a)) by rea-  
25 son of fleeing a situation of domestic vio-  
26 lence.

1 “(ii) SMALL EMPLOYER.—

2 “(I) IN GENERAL.—The term  
3 ‘small employer’ means any employer  
4 if such employer employed an average  
5 of 50 or fewer employees on business  
6 days during the 1-year period ending  
7 on the hiring date. For purposes of  
8 the preceding sentence, the 1-year pe-  
9 riod may be taken into account only if  
10 the employer was in existence  
11 throughout such 1-year period.

12 “(II) EMPLOYERS NOT IN EXIST-  
13 ENCE IN PRECEDING YEAR.—In the  
14 case of an employer which was not in  
15 existence throughout such 1-year pe-  
16 riod, the determination under sub-  
17 paragraph (A) shall be based on the  
18 average number of employees that it  
19 is reasonably expected such employer  
20 will employ on business days in the  
21 current taxable year.”.

22 (b) REPORT.—Not later than 18 months after the  
23 date of the enactment of this Act, the Secretary of the  
24 Treasury shall submit to the Committee on Ways and  
25 Means of the House of Representatives and the Committee

1 on Finance of the Senate a report containing the following  
2 (to the extent such information is available):

3 (1) The number and location of individuals with  
4 respect to whom a credit has been allowed by reason  
5 of section 51(d)(14) of the Internal Revenue Code of  
6 1986 (relating to special rule for domestic abuse vic-  
7 tims hired by small employers).

8 (2) A summary of the types of businesses al-  
9 lowed a credit by reason of such section.

10 (3) A summary of the wages paid to individuals  
11 described in paragraph (1).

12 (4) The length of time such individuals have re-  
13 mained on the job.

14 (c) EFFECTIVE DATE.—The amendments made by  
15 this section shall apply to individuals who begin work for  
16 the employer after the date of the enactment of this Act.

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