

111TH CONGRESS
1ST SESSION

H. R. 3953

To amend the Internal Revenue Code of 1986 to expand the work opportunity tax credit to include long-term unemployed individuals.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 28, 2009

Mr. BOCCIERI (for himself and Mr. ROONEY) introduced the following bill;
which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to expand the work opportunity tax credit to include long-term unemployed individuals.

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 “Back to Work Tax
5 Credit Act”.

6 **SEC. 2. WORK OPPORTUNITY TAX CREDIT TO INCLUDE**
7 **LONG-TERM UNEMPLOYED INDIVIDUALS.**

8 (a) IN GENERAL.—Paragraph (1) of section 51(d) of
9 the Internal Revenue Code of 1986 is amended by striking
10 “or” at the end of subparagraph (H), by striking the pe-

1 riod at the end of subparagraph (I) and inserting “, or”,
2 and by adding at the end the following new subparagraph:

3 “(J) a long-term unemployed individual.”.

4 (b) LONG-TERM UNEMPLOYED INDIVIDUAL.—Sub-
5 section (d) of section 51 of such Code is amended by re-
6 designating paragraphs (11), (12), (13), and (14) as para-
7 graphs (12), (13), (14), and (15), respectively, and by in-
8 serting after paragraph (10) the following new paragraph:

9 “(11) LONG-TERM UNEMPLOYED INDI-
10 VIDUAL.—The term ‘long-term unemployed indi-
11 vidual’ means any individual who is certified by the
12 designated local agency as being in receipt of unem-
13 ployment compensation under State or Federal law
14 for not less than 26 consecutive weeks during the 1-
15 year period ending on the hiring date.”.

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

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