

113TH CONGRESS
2D SESSION

H. R. 4082

To amend the Internal Revenue Code of 1986 to extend the work opportunity tax credit and to provide such credit for hiring long-term unemployed individuals.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 25, 2014

Mr. DUNCAN of Tennessee 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 extend the work opportunity tax credit and to provide such credit for hiring 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. EXTENSION OF WORK OPPORTUNITY TAX**
4 **CREDIT AND PROVISION OF CREDIT FOR HIR-**
5 **ING LONG-TERM UNEMPLOYED INDIVIDUALS.**

6 (a) EXTENSION OF WORK OPPORTUNITY TAX CRED-
7 IT.—Section 51(c)(4)(B) of the Internal Revenue Code of
8 1986 is amended by striking “December 31, 2013” and
9 inserting “December 31, 2015”.

1 (b) CREDIT ALLOWED FOR HIRING LONG-TERM UN-
2 EMPLOYED INDIVIDUALS.—

3 (1) IN GENERAL.—Section 51(d)(1) of the In-
4 ternal Revenue Code of 1986 is amended by striking
5 “or” at the end of subparagraph (H), by striking
6 the period at the end of subparagraph (I) and in-
7 serting “, or”, and by adding at the end the fol-
8 lowing new subparagraph:

9 “(J) a qualified long-term unemployed in-
10 dividual.”.

11 (2) QUALIFIED LONG-TERM UNEMPLOYED INDI-
12 VIDUAL.—Section 51(d) of such Code is amended by
13 striking paragraph (14), by redesignating para-
14 graphs (11), (12), and (13) as paragraphs (12),
15 (13), and (14), respectively, and by inserting after
16 paragraph (10) the following new paragraph:

17 “(11) QUALIFIED LONG-TERM UNEMPLOYED
18 INDIVIDUAL.—The term ‘qualified long-term unem-
19 ployed individual’ means any individual who is cer-
20 tified by the designated local agency as—

21 “(A) an individual in receipt of unemploy-
22 ment compensation under State or Federal law
23 during the entire 26-week period ending on the
24 hiring date, or

1 “(B) an individual unemployed for such
2 period who would have received such compensa-
3 tion for such period but for having exhausted
4 the right to such compensation.”.

5 (3) CREDIT LIMITED TO \$1,000 FOR HIRING OF
6 EACH LONG-TERM UNEMPLOYED INDIVIDUAL.—Sec-
7 tion 51(b)(3) of such Code is amended by inserting
8 “(\$2,500 in the case of any qualified long-term un-
9 employed individual)”.

10 (c) EFFECTIVE DATE.—The amendments made by
11 this section shall apply to individuals who begin work for
12 the employer after December 31, 2013.

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