

115TH CONGRESS
1ST SESSION

S. 885

To amend the Internal Revenue Code of 1986 to include foster care transition youth as members of targeted groups for purposes of the work opportunity credit.

IN THE SENATE OF THE UNITED STATES

APRIL 6 (legislative day, APRIL 4), 2017

Mr. CASEY (for himself and Mr. CARDIN) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to include foster care transition youth as members of targeted groups for purposes of the work opportunity credit.

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 “Improved Employment
5 Outcomes for Foster Youth Act of 2017”.

1 **SEC. 2. INCLUSION OF FOSTER CARE TRANSITION YOUTH**
 2 **FOR PURPOSES OF WORK OPPORTUNITY**
 3 **CREDIT.**

4 (a) **IN GENERAL.**—Paragraph (1) of section 51(d) of
 5 the Internal Revenue Code of 1986 is amended—

6 (1) by striking “or” at the end of subparagraph
 7 (I),

8 (2) by striking the period at the end of sub-
 9 paragraph (J) and inserting “, or”, and

10 (3) by adding at the end the following new sub-
 11 paragraph:

12 “(K) a qualified foster care transition
 13 youth.”.

14 (b) **QUALIFIED FOSTER CARE TRANSITION**
 15 **YOUTH.**—Subsection (d) of section 51 of the Internal Rev-
 16 enue Code of 1986 is amended by adding at the end the
 17 following new paragraph:

18 “(16) **QUALIFIED FOSTER CARE TRANSITION**
 19 **YOUTH.**—The term ‘qualified foster care transition
 20 youth’ means any individual who is certified by the
 21 designated local agency as—

22 “(A) not having attained age 27 as of the
 23 hiring date, and

24 “(B) having been in foster care (within the
 25 meaning of section 477 of the Social Security

1 Act) after attaining the age specified in section
2 477(a)(7) of the Social Security Act.”.

3 (c) EFFECTIVE DATE.—The amendments made by
4 this section shall apply with respect to individuals who
5 begin work for the employer after the date of the enact-
6 ment of this Act.

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