

116TH CONGRESS  
1ST SESSION

# S. 978

To amend the Internal Revenue Code of 1986 to permanently extend the work opportunity credit.

---

IN THE SENATE OF THE UNITED STATES

APRIL 2, 2019

Mr. PORTMAN (for himself, Mr. CARDIN, Mr. BLUNT, Mr. BROWN, Mr. CASIDY, and Mr. MENENDEZ) 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 permanently extend 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 “Work Opportunity Tax  
5 Credit and Jobs Act”.

6 **SEC. 2. WORK OPPORTUNITY CREDIT MADE PERMANENT.**

7 (a) IN GENERAL.—Section 51(c) of the Internal Rev-  
8 enue Code of 1986 is amended by striking paragraphs (4)  
9 and (5).

1           (b) **EFFECTIVE DATE.**—The amendments made by  
2 this section shall apply to individuals who begin work for  
3 the employer after December 31, 2019.

○