

103<sup>D</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 3828

To amend the Internal Revenue Code of 1986 to allow employers the targeted jobs credit for hiring individuals who have received, or were eligible to receive, unemployment compensation covering at least 90 days.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 9, 1994

Mr. HEFLEY 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 allow employers the targeted jobs credit for hiring individuals who have received, or were eligible to receive, unemployment compensation covering at least 90 days.

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. TARGETED JOBS CREDIT FOR HIRING INDIVID-**  
4 **UALS WHO HAVE RECEIVED UNEMPLOYMENT**  
5 **COMPENSATION.**

6 (a) IN GENERAL.—Paragraph (1) of section 51(d) of  
7 the Internal Revenue Code of 1986 (defining members of  
8 targeted groups) is amended by striking “or” at the end

1 of subparagraph (I), by striking the period at the end of  
2 subparagraph (J) and inserting “, or”, and by adding at  
3 the end thereof the following new subparagraph:

4                   “(K) an unemployment compensation re-  
5                   ipient.”

6           (b) UNEMPLOYMENT COMPENSATION RECIPIENT.—  
7 Subsection (d) of section 51 of such Code is amended by  
8 redesignating paragraphs (13) through (16) as para-  
9 graphs (14) through (17), respectively, and by inserting  
10 after paragraph (12) the following new paragraph:

11                   “(13) UNEMPLOYMENT COMPENSATION RECIPI-  
12                   ENT.—The term ‘unemployment compensation recipi-  
13                   ent’ means any individual who—

14                   “(A) has received unemployment com-  
15                   pensation (as defined in section 85(b)) for a pe-  
16                   riod of not less than 90 days ending during the  
17                   180-day period ending on the hiring date,

18                   “(B) would have received such compensa-  
19                   tion for such period but for exhausting benefits,  
20                   or

21                   “(C) on application, would have been eligi-  
22                   ble to receive such compensation for such pe-  
23                   riod.”

1 (c) CREDIT ALLOWED ONLY IF RECIPIENT WORKS  
2 FOR AT LEAST 6 MONTHS.—Paragraph (3) of section  
3 51(i) of such Code is amended—

4 (1) by striking “(d)(12)” in subparagraph (A)  
5 and inserting “(d)(12) and 180 days in the case of  
6 an individual described in subsection (d)(13))”, and

7 (2) by striking “(d)(12)” in subparagraph (B)  
8 and inserting “(d)(12) and 240 hours in the case of  
9 an individual described in subsection (d)(13))”.

10 (d) EFFECTIVE DATE.—The amendments made by  
11 this section shall apply to individuals beginning work for  
12 the employer after the date of the enactment of this Act.

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