

103D CONGRESS  
1ST SESSION

# H. R. 673

To amend the Internal Revenue Code of 1986 to provide that dislocated defense workers are eligible for the targeted jobs credit.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 27, 1993

Mr. GALLEGLY (for himself, Mr. DOOLITTLE, Mr. TORKILDSEN, Mr. GINGRICH, and Mr. DORNAN) 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 provide that dislocated defense workers are eligible for the targeted jobs 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 “Dislocated Defense  
5 Workers’ Job Assistance Act”.

6 **SEC. 2. DISLOCATED DEFENSE WORKERS TREATED AS**  
7 **MEMBERS OF TARGETED GROUP.**

8 (a) GENERAL RULE.—Paragraph (1) of section 51(d)  
9 of the Internal Revenue Code of 1986 (defining members

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

5 “(K) a dislocated defense worker.”

6 (b) DISLOCATED DEFENSE WORKER.—Subsection  
7 (d) of section 51 of such Code is amended by redesignating  
8 paragraphs (13), (14), (15), and (16), as paragraphs (14),  
9 (15), (16), and (17), respectively, and by inserting after  
10 paragraph (12) the following new paragraph:

11 “(13) DISLOCATED DEFENSE WORKER.—The  
12 term ‘dislocated defense worker’ means any individ-  
13 ual—

14 “(A) if—

15 “(i) the Secretary of Defense certifies  
16 that—

17 “(I) such individual had been in-  
18 voluntarily separated (within the  
19 meaning of section 1141 of title 10,  
20 United States Code) from the Armed  
21 Forces as the result of reductions in  
22 defense expenditures, or

23 “(II) such individual had been in-  
24 voluntarily terminated from civilian  
25 employment in the Defense Depart-

1                   ment as the result of reductions in de-  
2                   fense expenditures, or

3                   “(ii) the designated local agency cer-  
4                   tifies that such individual was involuntarily  
5                   terminated from employment by an em-  
6                   ployer (other than a governmental body) as  
7                   the result of reductions in such employer’s  
8                   business caused by reductions in defense  
9                   expenditures, and

10                  “(B) if the hiring date is during the 1-year  
11                  period beginning on the date of the involuntary  
12                  separation or termination (as the case may be)  
13                  referred to in subparagraph (A).

14                  For purposes of paragraph (17), any reference to  
15                  the designated local agency shall, in the case of indi-  
16                  viduals referred to in subparagraph (A)(i), include a  
17                  reference to the Secretary of Defense.”

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

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