

104TH CONGRESS
1ST SESSION

H. R. 110

To amend the Internal Revenue Code of 1986 to allow employers a tax credit for hiring displaced homemakers.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 4, 1995

Mr. BILIRAKIS 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 allow employers a tax credit for hiring displaced homemakers.

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. DISPLACED HOMEMAKERS ESTABLISHED AS A**
4 **TARGETED GROUP FOR PURPOSES OF COM-**
5 **PUTING THE CREDIT FOR EMPLOYMENT OF**
6 **CERTAIN NEW EMPLOYEES.**

7 (a) GENERAL RULE.—Paragraph (1) of section 51(d)
8 of the Internal Revenue Code of 1986 (relating to mem-
9 bers of targeted groups) is amended by striking “or” at
10 the end of subparagraph (I), by striking the period at the

1 end of subparagraph (J) and inserting “, or”, and by add-
2 ing at the end the following new subparagraph:

3 “(K) a displaced homemaker.”

4 (b) DISPLACED HOME MAKER DEFINED.—Section
5 51(d) of such Code (relating to members of targeted
6 groups) is amended by redesignating paragraphs (13),
7 (14), (15), and (16) as paragraphs (14), (15), (16), and
8 (17), respectively, and by adding after paragraph (12) the
9 following new paragraph:

10 “(13) DISPLACED HOME MAKER.—The term
11 ‘displaced homemaker’ means an individual who—

12 “(A) has not worked in the labor force for
13 at least 5 years but has, during those years,
14 worked in the home providing unpaid services
15 for family members, and

16 “(B)(i) has been dependent on public as-
17 sistance or on the income of another family
18 member but is no longer supported by that in-
19 come, or (ii) is receiving public assistance on
20 account of dependent children in the home.”

21 (c) TERMINATION NOT TO APPLY.—Paragraph (4)
22 of section 51(c) of such Code (relating to termination) is
23 amended by adding at the end thereof the following new
24 sentence: “The preceding sentence shall not apply in the
25 case of any displaced homemaker.”

1 (d) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to amounts paid or incurred after
3 the date of enactment of this Act to individuals who begin
4 work for the employer after such date.

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