

105TH CONGRESS  
1ST SESSION

# H. R. 1071

To amend the Internal Revenue Code of 1986 to provide a credit for employers for certain costs incurred to combat violence against women.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 13, 1997

Mrs. LOWEY 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 a credit for employers for certain costs incurred to combat violence against women.

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 “Workplace Violence  
5 Prevention Tax Credit Act of 1997”.

6 **SEC. 2. CONGRESSIONAL FINDINGS.**

7       The Congress finds that—

8           (1) there is an increasing awareness by the  
9       business community and the country as a whole re-

1        regarding the serious problem of workplace violence  
2        against women;

3            (2) there is an increased recognition that work-  
4        place violence against women has severe implications  
5        for the health, safety, and economic well-being of  
6        women, as well as the efficiency and profitability of  
7        American companies;

8            (3) recent crime statistics clearly show the seri-  
9        ous threat of workplace violence against women;

10           (4) homicide is the leading cause of death for  
11        women on the job, and husbands, boyfriends, and  
12        ex-partners commit 15 percent of all workplace  
13        homicides against women;

14           (5) an estimated 8 percent of all rapes occur  
15        while victims are working or on duty, at an average  
16        annual number of 13,000 workplace rapes each year;

17           (6) husbands and boyfriends commit 13,000  
18        acts of violence against women in the workplace  
19        every year;

20           (7) women are more likely than men to be at-  
21        tacked at work by someone known to them, and 5  
22        percent of women victimized at work are attacked by  
23        a husband, boyfriend, or ex-partner;

24           (8) surveys of business executives and corporate  
25        security directors also underscore the heavy toll that

1 workplace violence takes on American women and  
2 American businesses;

3 (9) 49 percent of senior executives recently sur-  
4 veyed said domestic violence has a harmful effect on  
5 their company's productivity, 47 percent said spous-  
6 al abuse negatively impacts attendance, and 44 per-  
7 cent said domestic violence increases health care  
8 costs;

9 (10) 94 percent of corporate security and safety  
10 directors at companies nationwide rank domestic vio-  
11 lence as a high-risk security problem;

12 (11) the public and private sectors—including  
13 the legal, medical, social services, business, and reli-  
14 gious communities—must come together to combat  
15 violence against women in the workplace; and

16 (12) the Congress, too, must play a role in en-  
17 couraging companies to promulgate workplace edu-  
18 cation and safety programs to combat violence  
19 against women.

20 **SEC. 3. CREDIT FOR COSTS TO EMPLOYERS OF IMPLE-**  
21 **MENTING WORKPLACE SAFETY PROGRAMS**  
22 **TO COMBAT VIOLENCE AGAINST WOMEN.**

23 (a) IN GENERAL.—Subpart D of part IV of sub-  
24 chapter A of chapter 1 of the Internal Revenue Code of

1 1986 is amended by adding at the end the following new  
2 section:

3 **“SEC. 45D. WORKPLACE SAFETY PROGRAM CREDIT.**

4 “(a) IN GENERAL.—For purposes of section 38, the  
5 workplace safety program credit determined under this  
6 section for the taxable year is, for any employer, an  
7 amount equal to 40 percent of the violence against women  
8 safety and education costs paid or incurred by such em-  
9 ployer during the taxable year.

10 “(b) DEFINITIONS.—For purposes of this section—

11 “(1) VIOLENCE AGAINST WOMEN SAFETY AND  
12 EDUCATION COST.—

13 “(A) IN GENERAL.—The term ‘violence  
14 against women safety and education cost’  
15 means any cost certified by the Attorney Gen-  
16 eral to the Secretary as being for the purpose  
17 of—

18 “(i) ensuring the safety of employees  
19 from violent crimes against women,

20 “(ii) providing counseling to employ-  
21 ees with respect to violent crimes against  
22 women,

23 “(iii) providing legal or medical serv-  
24 ices to employees subjected to, or at risk  
25 from, violent crimes against women,

1           “(iv) educating employees about the  
2           issue of violent crimes against women, or

3           “(v) implementing human resource or  
4           personnel policies initiated to protect em-  
5           ployees from violent crimes against women.

6           “(B) TYPES OF COSTS.—Such term in-  
7           cludes costs certified by the Attorney General to  
8           the Secretary as being for the purpose of—

9           “(i) the hiring of new security person-  
10          nel in order to address violent crimes  
11          against women,

12          “(ii) the creation of buddy systems or  
13          escort systems for walking employees to  
14          parking lots, parked cars, subway stations,  
15          or bus stops, in order to address violent  
16          crimes against women,

17          “(iii) the purchase or installation of  
18          new security equipment, including surveil-  
19          lance equipment, lighting fixtures, cardkey  
20          access systems, and identification systems,  
21          in order to address violent crimes against  
22          women,

23          “(iv) the establishment of a hotline or  
24          a counseling service about violent crimes

1           against women, for the use of individual  
2           employees,

3           “(v) the retention of an attorney to  
4           provide legal services to employees seeking  
5           restraining orders or other legal recourse  
6           from violent crimes against women,

7           “(vi) the establishment of medical  
8           services addressing the medical needs of  
9           employees who are victims of violent crimes  
10          against women,

11          “(vii) the retention of a financial ex-  
12          pert or an accountant to provide financial  
13          counseling to employees seeking to escape  
14          from violent crimes against women,

15          “(viii) the establishment of an edu-  
16          cation program for employees, consisting of  
17          seminars or training sessions about violent  
18          crimes against women,

19          “(ix) studies of the cost, impact, or  
20          extent of violent crimes against women at  
21          the employer’s place of business, if such  
22          studies are made available to the public  
23          and protect the identity of employees in-  
24          cluded in the study,

1           “(x) the publication of a regularly dis-  
2           seminated newsletter or other regularly  
3           disseminated educational materials about  
4           violent crimes against women,

5           “(xi) the implementation of leave poli-  
6           cies for the purpose of allowing victims of  
7           violent crimes against women to pursue  
8           legal redress against assailants, including  
9           leave from work to attend meetings with  
10          attorneys, to give evidentiary statements or  
11          depositions, and to attend hearings or  
12          trials in court,

13          “(xii) the implementation of flexible  
14          work policies for the purpose of allowing  
15          employees who are victims of violent crimes  
16          against women, or employees at risk with  
17          respect to such crimes, to avoid assailants,  
18          or

19          “(xiii) the implementation of transfer  
20          policies for the purpose of allowing employ-  
21          ees subjected to violent crimes against  
22          women to change office locations within  
23          the company in order to avoid assailants,  
24          including payment of costs for the transfer  
25          and relocation of an employee to another

1 city, county, State, or country for the pur-  
2 pose of maintaining the employee's safety  
3 from violent crimes against women.

4 “(C) NOTIFICATION OF POSSIBLE TAX  
5 CONSEQUENCES.—In no event shall any cost for  
6 goods or services which may be included in the  
7 income of any employee receiving or benefiting  
8 from such goods or services be treated as a vio-  
9 lence against women safety and education cost  
10 unless the employer notifies the employee in  
11 writing of the possibility of such inclusion.

12 “(2) VIOLENT CRIMES AGAINST WOMEN.—

13 “(A) IN GENERAL.—The term ‘violent  
14 crimes against women’ includes sexual assault  
15 and domestic violence.

16 “(B) DOMESTIC VIOLENCE.—The term  
17 ‘domestic violence’ includes felony or mis-  
18 demeanor crimes of violence committed by—

19 “(i) a current or former spouse of the  
20 victim,

21 “(ii) a person with whom the victim  
22 shares a child in common,

23 “(iii) a person who is cohabitating  
24 with or has cohabitated with the victim as  
25 a spouse,

1           “(iv) a person similarly situated to a  
2 spouse of the victim under the domestic vi-  
3 olence or family laws of the jurisdiction in  
4 which the employee resides or the employer  
5 is located, or

6           “(v) any other adult person against a  
7 victim who is protected from the person’s  
8 acts under the domestic or family violence  
9 laws of the jurisdiction in which the em-  
10 ployee resides or the employer is located.

11           “(3) EMPLOYEE AND EMPLOYER.—

12           “(A) IN GENERAL.—The term ‘employee’  
13 includes any employee of the employer or of any  
14 related person, and any spouse or dependent of  
15 such an employee.

16           “(B) PARTNERS AND PARTNERSHIPS.—  
17 The term ‘employee’ includes a partner and the  
18 term ‘employer’ includes a partnership.

19           “(C) RELATED PERSONS.—Persons shall  
20 be treated as related to each other if such per-  
21 sons are treated as a single employer under  
22 subsection (a) or (b) of section 52.

23           “(c) COORDINATION WITH OTHER PROVISIONS.—No  
24 credit or deduction shall be allowed under any other provi-

1 sion of this title for any amount for which a credit is al-  
2 lowed under this section.”

3 (b) CARRYFORWARD, CARRYBACK, AND DEDUCTION  
4 FOR UNUSED CREDITS.—

5 (1) CARRYFORWARD AND CARRYBACK.—Sub-  
6 section (b) of section 38 of such Code (relating to  
7 general business credit) is amended by striking  
8 “plus” at the end of paragraph (11), by striking the  
9 period at the end of paragraph (12) and inserting “,  
10 plus”, and by adding at the end the following new  
11 paragraph:

12 “(13) the workplace safety program credit de-  
13 termined under section 45D.”

14 (2) TRANSITIONAL RULE FOR CARRYBACKS.—  
15 Subsection (d) of section 39 of such Code (relating  
16 to transitional rules) is amended by adding at the  
17 end the following new paragraph:

18 “(8) NO CARRYBACK OF SECTION 45D CREDIT  
19 BEFORE EFFECTIVE DATE.—No portion of the un-  
20 used business credit for any taxable year which is  
21 attributable to the workplace safety program credit  
22 determined under section 45D may be carried back  
23 to a taxable year beginning on or before the date of  
24 the enactment of section 45D.”

1           (3) DEDUCTION FOR UNUSED CREDITS.—Sub-  
2           section (c) of section 196 of such Code (relating to  
3           deduction for certain unused business credits) is  
4           amended by striking “and” at the end of paragraph  
5           (6), by striking the period at the end of paragraph  
6           (7) and inserting “, and”, and by adding at the end  
7           the following new paragraph:

8           “(8) the workplace safety program credit deter-  
9           mined under section 45D.”

10          (c) CREDIT NOT A DEFENSE IN LEGAL ACTIONS.—  
11          The allowance of a credit under section 45D of the Inter-  
12          nal Revenue Code of 1986 (as added by this Act) shall  
13          not absolve employers of their responsibilities under any  
14          other law and shall not be construed as a defense to any  
15          legal action (other than legal action by the Secretary of  
16          the Treasury under such Code).

17          (d) CLERICAL AMENDMENT.—The table of sections  
18          for subpart D of part IV of subchapter A of chapter 1  
19          of such Code is amended by adding at the end the follow-  
20          ing new item:

                  “Sec. 45D. Workplace safety program credit.”

21          (e) EFFECTIVE DATE.—The amendments made by  
22          this section shall apply to taxable years beginning after  
23          the date of the enactment of this Act.

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