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105TH CONGRESS
1ST SESSION

S. 685

To amend the Internal Revenue Code of 1986 to extend the work opportunity tax credit for an additional fiscal year.

IN THE SENATE OF THE UNITED STATES

MAY 1, 1997

Mr. CAMPBELL introduced the following bill; which was read twice and referred to the Committee on Finance

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A BILL

To amend the Internal Revenue Code of 1986 to extend the work opportunity tax credit for an additional fiscal year.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. ONE-YEAR EXTENSION OF WORK OPPORTUNITY TAX CREDIT.

Section 51(c)(4)(B) of the Internal Revenue Code of 1986 (relating to termination) is amended by striking ''September 30, 1997'' and inserting ''September 30, 1998''.

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