

108TH CONGRESS
1ST SESSION

H. R. 3678

To amend the Internal Revenue Code of 1986 to expand the work opportunity tax credit to include trade adjustment assistance recipients as a targeted group.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 8, 2003

Mr. HOUGHTON 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 expand the work opportunity tax credit to include trade adjustment assistance recipients as a targeted group.

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. EXPANSION OF WORK OPPORTUNITY CREDIT**
4 **TO COVER TRADE ADJUSTMENT ASSISTANCE**
5 **RECIPIENTS.**

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

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

3 “(I) a qualified TAA recipient.”.

4 (b) QUALIFIED TAA RECIPIENT.—

5 (1) IN GENERAL.—Subsection (d) of section 51
6 of the Internal Revenue Code of 1986 is amended by
7 redesignating paragraphs (10), (11), and (12) as
8 paragraphs (11), (12), and (13), respectively, and by
9 inserting after paragraph (9) the following new
10 paragraph:

11 “(10) QUALIFIED TAA RECIPIENT.—The term
12 ‘qualified TAA recipient’ means any individual who
13 is certified by the designated local agency as receiv-
14 ing trade adjustment assistance benefits under chap-
15 ter 2 of title II of the Trade Act of 1974 for any
16 month ending within the 60-day period ending on
17 the hiring date.”.

18 (2) CONFORMING AMENDMENT.—Section
19 51A(c)(1) of such Code is amended by striking “sec-
20 tion 51(d)(11)” and inserting “section 51(d)(12)”.

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

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