

110TH CONGRESS
1ST SESSION

H. R. 3312

To amend the Internal Revenue Code of 1986 to extend the work opportunity tax credit for Hurricane Katrina employees.

IN THE HOUSE OF REPRESENTATIVES

AUGUST 2, 2007

Mr. DAVIS of Alabama (for himself and Mr. MELANCON) 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 extend the work opportunity tax credit for Hurricane Katrina employees.

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. EXTENSION OF WORK OPPORTUNITY TAX**
4 **CREDIT FOR HURRICANE KATRINA EMPLOY-**
5 **EES.**

6 (a) IN GENERAL.—Section 201(b)(1) of the Katrina
7 Emergency Tax Relief Act of 2005 is amended by striking
8 “2-year” and inserting “4-year”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 subsection (a) shall take effect on the date of the enact-
3 ment of this Act.

○