

103^D CONGRESS
1ST SESSION

H. R. 3147

To amend the Internal Revenue Code of 1986 to make the targeted jobs credit permanent and to treat as a member of a targeted group every individual who has received a Department of Defense campaign ribbon, liberation ribbon, or national defense service medal.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 28, 1993

Mr. EDWARDS of Texas (for himself, Mr. McCRERY, Mr. JEFFERSON, Mr. McCLOSKEY, Mr. FISH, Mr. FROST, Ms. EDDIE BERNICE JOHNSON of Texas, Mr. HAYES, Mr. CHAPMAN, Mr. SARPALIUS, Mr. LANCASTER, Mr. BAKER of Louisiana, Mr. FILNER, and Mr. LEVY) 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 make the targeted jobs credit permanent and to treat as a member of a targeted group every individual who has received a Department of Defense campaign ribbon, liberation ribbon, or national defense service medal.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. TARGETED JOBS CREDIT MADE PERMANENT;**
2 **RECIPIENTS OF CERTAIN DEPARTMENT OF**
3 **DEFENSE RIBBONS AND MEDALS TREATED**
4 **AS MEMBERS OF TARGETED GROUP.**

5 (a) CREDIT MADE PERMANENT.—

6 (1) IN GENERAL.—Subsection (c) of section 51
7 of the Internal Revenue Code of 1986 (relating to
8 targeted jobs credit) is amended by striking para-
9 graph (4).

10 (2) EFFECTIVE DATE.—The amendment made
11 by paragraph (1) shall apply to individuals who
12 begin work for the employer after June 30, 1992.

13 (b) RECIPIENTS OF CERTAIN DEPARTMENT OF DE-
14 FENSE RIBBONS AND MEDALS TREATED AS MEMBERS OF
15 A TARGETED GROUP.—

16 (1) IN GENERAL.—Subparagraph (C) of section
17 51(d)(1) of such Code (relating to members of tar-
18 geted groups) is amended to read as follows:

19 “(C) a conflict-era veteran.”

20 (2) CONFLICT-ERA VETERAN.—Paragraph (4)
21 of section 51(d) of such Code is amended to read as
22 follows:

23 “(4) CONFLICT-ERA VETERAN.—The term ‘con-
24 flict-era veteran’ means any individual who is cer-
25 tified by the designated local agency as having been
26 awarded by the Department of Defense—

- 1 “(A) a campaign ribbon,
- 2 “(B) a liberation ribbon, or
- 3 “(C) a national defense service medal.”

4 (3) EFFECTIVE DATE.—The amendments made
5 by this subsection shall apply to individuals who
6 begin work for the employer after December 31,
7 1992.

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