

107TH CONGRESS
1ST SESSION

H. R. 1238

To amend the Internal Revenue Code of 1986 to permanently extend the work opportunity credit and to allow the credit for employment of certain older individuals.

IN THE HOUSE OF REPRESENTATIVES

MARCH 27, 2001

Mr. HOUGHTON (for himself and Mr. RANGEL) 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 permanently extend the work opportunity credit and to allow the credit for employment of certain older individuals.

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 “Work Opportunity Im-
5 provement Act of 2001”.

6 **SEC. 2. PERMANENT EXTENSION OF WORK OPPORTUNITY**

7 **CREDIT; CREDIT ALLOWED FOR EMPLOYING**

8 **CERTAIN OLDER INDIVIDUALS.**

9 (a) CREDIT MADE PERMANENT.—

1 (1) Subsection (c) of section 51 of the Internal
2 Revenue Code of 1986 is amended by striking para-
3 graph (4) (relating to termination).

4 (2) Section 51A of such Code is amended by
5 striking subsection (f).

6 (b) INCREASE IN AGE LIMIT FOR FOOD STAMP RE-
7 CIPIENTS.—Clause (i) of section 51(d)(8)(A) of such Code
8 (relating to food stamp recipients) is amended by striking
9 “25” and inserting “51”.

10 (c) EFFECTIVE DATE.—The amendments made by
11 this section shall apply to individuals who begin work for
12 the employer after December 31, 2001.

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