

113TH CONGRESS
1ST SESSION

H. R. 1172

To amend the Internal Revenue Code of 1986 to prevent the payment of unemployment compensation to individuals discharged for drug or alcohol use.

IN THE HOUSE OF REPRESENTATIVES

MARCH 14, 2013

Mr. BILIRAKIS (for himself, Mr. MULVANEY, and Mr. STIVERS) 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 prevent the payment of unemployment compensation to individuals discharged for drug or alcohol use.

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. DENIAL OF UNEMPLOYMENT COMPENSATION**

4 **TO INDIVIDUALS DISCHARGED FOR DRUG OR**

5 **ALCOHOL USE.**

6 (a) IN GENERAL.—Subsection (a) of section 3304 of
7 the Internal Revenue Code of 1986 is amended—

1 (1) by inserting “except as provided in para-
2 graph (15),” before “compensation shall not” in
3 paragraph (10),

4 (2) by redesignating paragraphs (15) through
5 (19) as paragraphs (16) through (20), respectively,
6 and

7 (3) by inserting after paragraph (14) the fol-
8 lowing new paragraph:

9 “(15) compensation shall not be payable to any
10 individual on the basis of any services performed in
11 connection with employment from which the indi-
12 vidual was discharged for an employment-related
13 drug or alcohol offense (as defined in subsection
14 (g)),”.

15 (b) EMPLOYMENT-RELATED DRUG OR ALCOHOL OF-
16 FENSE.—Section 3304 of such Code is amended by adding
17 at the end the following new subsection:

18 “(g) EMPLOYMENT-RELATED DRUG OR ALCOHOL
19 OFFENSE.—

20 “(1) IN GENERAL.—For purposes of subsection
21 (a)(15), the term ‘employment-related drug or alco-
22 hol offense’ includes but is not limited to the fol-
23 lowing:

24 “(A) Being under the influence of, or con-
25 suming or otherwise using, alcohol or any con-

1 trolled substance while performing services for
2 the employer.

3 “(B) Possessing any controlled substance
4 on the premises of the employer.

5 “(C) Failure to comply with a request by
6 the employer to take a drug test.

7 “(D) Testing positive for illegal use of a
8 controlled substance pursuant to a drug test re-
9 quested by the employer.

10 “(2) CONTROLLED SUBSTANCE.—For purposes
11 of this subsection, the term ‘controlled substance’
12 has the meaning given such term under applicable
13 State law.

14 “(3) DRUG TEST.—For purposes of this sub-
15 section, the term ‘drug test’ means a test designed
16 to detect the illegal use of a controlled substance.”.

17 (c) EFFECTIVE DATE.—The amendments made by
18 this section shall apply to compensation paid for weeks
19 beginning after the end of the first session of the State
20 legislature which begins after the date of the enactment
21 of this Act.

○