

113TH CONGRESS  
2D SESSION

# H. R. 4082

To amend the Internal Revenue Code of 1986 to extend the work opportunity tax credit and to provide such credit for hiring long-term unemployed individuals.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 25, 2014

Mr. DUNCAN of Tennessee introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to extend the work opportunity tax credit and to provide such credit for hiring long-term unemployed 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. EXTENSION OF WORK OPPORTUNITY TAX**  
4 **CREDIT AND PROVISION OF CREDIT FOR HIR-**  
5 **ING LONG-TERM UNEMPLOYED INDIVIDUALS.**

6 (a) EXTENSION OF WORK OPPORTUNITY TAX CRED-  
7 IT.—Section 51(c)(4)(B) of the Internal Revenue Code of  
8 1986 is amended by striking “December 31, 2013” and  
9 inserting “December 31, 2015”.

1 (b) CREDIT ALLOWED FOR HIRING LONG-TERM UN-  
2 EMPLOYED INDIVIDUALS.—

3 (1) IN GENERAL.—Section 51(d)(1) of the In-  
4 ternal Revenue Code of 1986 is amended by striking  
5 “or” at the end of subparagraph (H), by striking  
6 the period at the end of subparagraph (I) and in-  
7 serting “, or”, and by adding at the end the fol-  
8 lowing new subparagraph:

9 “(J) a qualified long-term unemployed in-  
10 dividual.”.

11 (2) QUALIFIED LONG-TERM UNEMPLOYED INDI-  
12 VIDUAL.—Section 51(d) of such Code is amended by  
13 striking paragraph (14), by redesignating para-  
14 graphs (11), (12), and (13) as paragraphs (12),  
15 (13), and (14), respectively, and by inserting after  
16 paragraph (10) the following new paragraph:

17 “(11) QUALIFIED LONG-TERM UNEMPLOYED  
18 INDIVIDUAL.—The term ‘qualified long-term unem-  
19 ployed individual’ means any individual who is cer-  
20 tified by the designated local agency as—

21 “(A) an individual in receipt of unemploy-  
22 ment compensation under State or Federal law  
23 during the entire 26-week period ending on the  
24 hiring date, or

1           “(B) an individual unemployed for such  
2           period who would have received such compensa-  
3           tion for such period but for having exhausted  
4           the right to such compensation.”.

5           (3) CREDIT LIMITED TO \$1,000 FOR HIRING OF  
6           EACH LONG-TERM UNEMPLOYED INDIVIDUAL.—Sec-  
7           tion 51(b)(3) of such Code is amended by inserting  
8           “(\$2,500 in the case of any qualified long-term un-  
9           employed individual)”.

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, 2013.

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