

107TH CONGRESS
1ST SESSION

S. 626

To amend the Internal Revenue Code of 1986 to permanently extend the work opportunity credit and the welfare-to-work credit, and for other purposes.

IN THE SENATE OF THE UNITED STATES

MARCH 27, 2001

Mr. JEFFORDS (for himself and Mr. BAUCUS) introduced the following bill;
which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to permanently extend the work opportunity credit and the welfare-to-work credit, and for other purposes.

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. EXTENSION OF WORK OPPORTUNITY AND WEL-**
7 **FARE-TO-WORK CREDITS.**

8 (a) WORK OPPORTUNITY CREDIT.—

1 (1) PERMANENT EXTENSION.—Section 51(c) of
 2 the Internal Revenue Code of 1986 (defining wages)
 3 is amended by striking paragraph (4).

4 (2) EXTENSION OF AGE OF QUALIFIED FOOD
 5 STAMP RECIPIENTS.—Section 51(d)(8)(A)(i) of such
 6 Code is amended by striking “age 25” and inserting
 7 “age 51”.

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

11 (b) WELFARE-TO-WORK CREDIT.—

12 (1) PERMANENT EXTENSION.—Section 51A of
 13 the Internal Revenue Code of 1986 (relating to tem-
 14 porary incentives for employing long-term family as-
 15 sistance recipients) is amended by striking sub-
 16 section (f).

17 (2) EFFECTIVE DATE.—The amendment made
 18 by this section shall apply to individuals who begin
 19 work for the employer after December 31, 2001.

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