

119TH CONGRESS
2D SESSION

H. R. 7998

To amend the Internal Revenue Code of 1986 to extend and expand the work opportunity tax credit.

IN THE HOUSE OF REPRESENTATIVES

MARCH 19, 2026

Mr. BELL 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 extend and expand the work opportunity tax credit.

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 “Building Reentry and
5 Inclusive Development for Greater Employment Act” or
6 the “BRIDGE Act”.

7 **SEC. 2. EXTENSION AND EXPANSION OF WORK OPPOR-**
8 **TUNITY TAX CREDIT.**

9 (a) EXTENSION OF CREDIT.—Section 51(c)(4) of the
10 Internal Revenue Code of 1986 is amended by striking

1 “December 31, 2025” and inserting “December 31,
2 2030”.

3 (b) EXPANSION OF CREDIT.—

4 (1) QUALIFIED EX-FELON.—Section 51(d)(4) of
5 such Code is amended to read as follows:

6 “(4) QUALIFIED CRIMINAL JUSTICE-IMPACTED
7 INDIVIDUAL.—The term ‘qualified criminal justice-
8 impacted individual’ means any individual who is
9 certified by the designated local agency—

10 “(A) as having been—

11 “(i) convicted of a felony under any
12 statute of the United States or any State,
13 or

14 “(ii) incarcerated in any Federal,
15 State, or local correctional institution, or
16 placed on probation, for a period of at
17 least 90 days, and

18 “(B) as having a hiring date which is not
19 more than 3 years after—

20 “(i) in the case of an individual to
21 whom only clause (i) of subparagraph (A)
22 applies, the last date on which such indi-
23 vidual was so convicted or was released
24 from prison,

1 “(ii) in the case of an individual to
 2 whom only clause (ii) of subparagraph (A)
 3 applies, the last date on which such indi-
 4 vidual was released from such incarcer-
 5 ation or was discharged from such proba-
 6 tion, and

7 “(iii) in the case of an individual to
 8 whom both clauses (i) and (ii) of subpara-
 9 graph (A) apply, the later of the dates
 10 specified in clauses (i) and (ii) of this sub-
 11 paragraph.”.

12 (2) QUALIFIED OPPORTUNITY YOUTH.—Section
 13 51(d) of such Code is amended by adding at the end
 14 the following new paragraph:

15 “(16) QUALIFIED OPPORTUNITY YOUTH.—The
 16 term ‘qualified opportunity youth’ means any indi-
 17 vidual who is certified by the designated local agency
 18 as being an out-of-school youth (as defined in sec-
 19 tion 129(a)(1)(B) of the Workforce Innovation and
 20 Opportunity Act).”.

21 (c) CONFORMING AMENDMENTS.—Section 51(d)(1)
 22 of such Code is amended—

23 (1) in subparagraph (C), by striking “qualified
 24 ex-felon” and inserting “qualified criminal justice-
 25 impacted individual”,

1 (2) in subparagraph (I), by striking “or”,
2 (3) in subparagraph (J), by striking the period
3 at the end and inserting “, or”, and
4 (4) by adding at the end the following new sub-
5 paragraph:
6 “(K) a qualified opportunity youth.”.

7 (d) EFFECTIVE DATE.—The amendments made by
8 subsections (a), (b), and (c) shall apply to individuals who
9 begin work for the employer after the date of the enact-
10 ment of this Act.

11 (e) ADMINISTRATIVE PROVISIONS.—

12 (1) REGULATIONS BY SECRETARY OF THE
13 TREASURY.—The Secretary of the Treasury shall
14 prescribe such regulations or other guidance as may
15 be necessary or appropriate to carry out the pur-
16 poses of the amendments made by subsections (a),
17 (b), and (c), including by implementing the rec-
18 ommendations described in subclauses (I) and (II) of
19 paragraph (2)(B)(i).

20 (2) STUDY BY COMPTROLLER GENERAL.—

21 (A) IN GENERAL.—The Comptroller Gen-
22 eral of the United States shall conduct a study
23 on the efficiency of the administrative process
24 through which employers may claim the credit

determined under section 51(a) of the Internal Revenue Code of 1986.

(B) REPORT.—Not later than 1 year after the date of the enactment of this Act, the Comptroller General shall submit to Congress and the Secretary of the Treasury a report on the study described in subparagraph (A), and such report shall include—

(i) recommendations for enhancing the efficiency of the administrative process referred to in such subparagraph, including by—

(I) improving interagency coordination and data collection procedures for purposes of carrying out such administrative process, and

(II) consolidating and simplifying any informational requirements on employers claiming the credit determined under section 51(a) of the Internal Revenue Code of 1986, and

(ii) such other information as the Comptroller General determines appropriate.

○