

105TH CONGRESS
1ST SESSION

H. R. 1071

To amend the Internal Revenue Code of 1986 to provide a credit for employers for certain costs incurred to combat violence against women.

IN THE HOUSE OF REPRESENTATIVES

MARCH 13, 1997

Mrs. LOWEY 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 provide a credit for employers for certain costs incurred to combat violence against women.

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 “Workplace Violence
5 Prevention Tax Credit Act of 1997”.

6 **SEC. 2. CONGRESSIONAL FINDINGS.**

7 The Congress finds that—

8 (1) there is an increasing awareness by the
9 business community and the country as a whole re-

1 garding the serious problem of workplace violence
2 against women;

3 (2) there is an increased recognition that work-
4 place violence against women has severe implications
5 for the health, safety, and economic well-being of
6 women, as well as the efficiency and profitability of
7 American companies;

8 (3) recent crime statistics clearly show the seri-
9 ous threat of workplace violence against women;

10 (4) homicide is the leading cause of death for
11 women on the job, and husbands, boyfriends, and
12 ex-partners commit 15 percent of all workplace
13 homicides against women;

14 (5) an estimated 8 percent of all rapes occur
15 while victims are working or on duty, at an average
16 annual number of 13,000 workplace rapes each year;

17 (6) husbands and boyfriends commit 13,000
18 acts of violence against women in the workplace
19 every year;

20 (7) women are more likely than men to be at-
21 tacked at work by someone known to them, and 5
22 percent of women victimized at work are attacked by
23 a husband, boyfriend, or ex-partner;

24 (8) surveys of business executives and corporate
25 security directors also underscore the heavy toll that

1 workplace violence takes on American women and
2 American businesses;

3 (9) 49 percent of senior executives recently sur-
4 veyed said domestic violence has a harmful effect on
5 their company's productivity, 47 percent said spous-
6 al abuse negatively impacts attendance, and 44 per-
7 cent said domestic violence increases health care
8 costs;

9 (10) 94 percent of corporate security and safety
10 directors at companies nationwide rank domestic vio-
11 lence as a high-risk security problem;

12 (11) the public and private sectors—including
13 the legal, medical, social services, business, and reli-
14 gious communities—must come together to combat
15 violence against women in the workplace; and

16 (12) the Congress, too, must play a role in en-
17 couraging companies to promulgate workplace edu-
18 cation and safety programs to combat violence
19 against women.

20 **SEC. 3. CREDIT FOR COSTS TO EMPLOYERS OF IMPE-**
21 **MENTING WORKPLACE SAFETY PROGRAMS**
22 **TO COMBAT VIOLENCE AGAINST WOMEN.**

23 (a) IN GENERAL.—Subpart D of part IV of sub-
24 chapter A of chapter 1 of the Internal Revenue Code of

1 1986 is amended by adding at the end the following new
2 section:

3 **“SEC. 45D. WORKPLACE SAFETY PROGRAM CREDIT.**

4 “(a) IN GENERAL.—For purposes of section 38, the
5 workplace safety program credit determined under this
6 section for the taxable year is, for any employer, an
7 amount equal to 40 percent of the violence against women
8 safety and education costs paid or incurred by such em-
9 ployer during the taxable year.

10 “(b) DEFINITIONS.—For purposes of this section—

11 “(1) VIOLENCE AGAINST WOMEN SAFETY AND
12 EDUCATION COST.—

13 “(A) IN GENERAL.—The term ‘violence
14 against women safety and education cost’
15 means any cost certified by the Attorney Gen-
16 eral to the Secretary as being for the purpose
17 of—

18 “(i) ensuring the safety of employees
19 from violent crimes against women,

20 “(ii) providing counseling to employ-
21 ees with respect to violent crimes against
22 women,

23 “(iii) providing legal or medical serv-
24 ices to employees subjected to, or at risk
25 from, violent crimes against women,

1 “(iv) educating employees about the
2 issue of violent crimes against women, or

3 “(v) implementing human resource or
4 personnel policies initiated to protect em-
5 ployees from violent crimes against women.

6 “(B) TYPES OF COSTS.—Such term in-
7 cludes costs certified by the Attorney General to
8 the Secretary as being for the purpose of—

9 “(i) the hiring of new security person-
10 nel in order to address violent crimes
11 against women,

12 “(ii) the creation of buddy systems or
13 escort systems for walking employees to
14 parking lots, parked cars, subway stations,
15 or bus stops, in order to address violent
16 crimes against women,

17 “(iii) the purchase or installation of
18 new security equipment, including surveil-
19 lance equipment, lighting fixtures, cardkey
20 access systems, and identification systems,
21 in order to address violent crimes against
22 women,

23 “(iv) the establishment of a hotline or
24 a counseling service about violent crimes

1 against women, for the use of individual
2 employees,

3 “(v) the retention of an attorney to
4 provide legal services to employees seeking
5 restraining orders or other legal recourse
6 from violent crimes against women,

7 “(vi) the establishment of medical
8 services addressing the medical needs of
9 employees who are victims of violent crimes
10 against women,

11 “(vii) the retention of a financial ex-
12 pert or an accountant to provide financial
13 counseling to employees seeking to escape
14 from violent crimes against women,

15 “(viii) the establishment of an edu-
16 cation program for employees, consisting of
17 seminars or training sessions about violent
18 crimes against women,

19 “(ix) studies of the cost, impact, or
20 extent of violent crimes against women at
21 the employer’s place of business, if such
22 studies are made available to the public
23 and protect the identity of employees in-
24 cluded in the study,

1 “(x) the publication of a regularly dis-
2 seminated newsletter or other regularly
3 disseminated educational materials about
4 violent crimes against women,

5 “(xi) the implementation of leave poli-
6 cies for the purpose of allowing victims of
7 violent crimes against women to pursue
8 legal redress against assailants, including
9 leave from work to attend meetings with
10 attorneys, to give evidentiary statements or
11 depositions, and to attend hearings or
12 trials in court,

13 “(xii) the implementation of flexible
14 work policies for the purpose of allowing
15 employees who are victims of violent crimes
16 against women, or employees at risk with
17 respect to such crimes, to avoid assailants,
18 or

19 “(xiii) the implementation of transfer
20 policies for the purpose of allowing employ-
21 ees subjected to violent crimes against
22 women to change office locations within
23 the company in order to avoid assailants,
24 including payment of costs for the transfer
25 and relocation of an employee to another

city, county, State, or country for the purpose of maintaining the employee's safety from violent crimes against women.

“(C) NOTIFICATION OF POSSIBLE TAX CONSEQUENCES.—In no event shall any cost for goods or services which may be included in the income of any employee receiving or benefiting from such goods or services be treated as a violence against women safety and education cost unless the employer notifies the employee in writing of the possibility of such inclusion.

“(2) VIOLENT CRIMES AGAINST WOMEN.—

“(A) IN GENERAL.—The term ‘violent crimes against women’ includes sexual assault and domestic violence.

“(B) DOMESTIC VIOLENCE.—The term ‘domestic violence’ includes felony or misdemeanor crimes of violence committed by—

“(i) a current or former spouse of the victim,

“(ii) a person with whom the victim shares a child in common,

“(iii) a person who is cohabitating with or has cohabitated with the victim as a spouse,

1 “(iv) a person similarly situated to a
2 spouse of the victim under the domestic vi-
3 olence or family laws of the jurisdiction in
4 which the employee resides or the employer
5 is located, or

6 “(v) any other adult person against a
7 victim who is protected from the person’s
8 acts under the domestic or family violence
9 laws of the jurisdiction in which the em-
10 ployee resides or the employer is located.

11 “(3) EMPLOYEE AND EMPLOYER.—

12 “(A) IN GENERAL.—The term ‘employee’
13 includes any employee of the employer or of any
14 related person, and any spouse or dependent of
15 such an employee.

16 “(B) PARTNERS AND PARTNERSHIPS.—
17 The term ‘employee’ includes a partner and the
18 term ‘employer’ includes a partnership.

19 “(C) RELATED PERSONS.—Persons shall
20 be treated as related to each other if such per-
21 sons are treated as a single employer under
22 subsection (a) or (b) of section 52.

23 “(c) COORDINATION WITH OTHER PROVISIONS.—No
24 credit or deduction shall be allowed under any other provi-

1 sion of this title for any amount for which a credit is al-
 2 lowed under this section.”

3 (b) CARRYFORWARD, CARRYBACK, AND DEDUCTION
 4 FOR UNUSED CREDITS.—

5 (1) CARRYFORWARD AND CARRYBACK.—Sub-
 6 section (b) of section 38 of such Code (relating to
 7 general business credit) is amended by striking
 8 “plus” at the end of paragraph (11), by striking the
 9 period at the end of paragraph (12) and inserting “,
 10 plus”, and by adding at the end the following new
 11 paragraph:

12 “(13) the workplace safety program credit de-
 13 termined under section 45D.”

14 (2) TRANSITIONAL RULE FOR CARRYBACKS.—
 15 Subsection (d) of section 39 of such Code (relating
 16 to transitional rules) is amended by adding at the
 17 end the following new paragraph:

18 “(8) NO CARRYBACK OF SECTION 45D CREDIT
 19 BEFORE EFFECTIVE DATE.—No portion of the un-
 20 used business credit for any taxable year which is
 21 attributable to the workplace safety program credit
 22 determined under section 45D may be carried back
 23 to a taxable year beginning on or before the date of
 24 the enactment of section 45D.”

1 (3) DEDUCTION FOR UNUSED CREDITS.—Sub-
2 section (c) of section 196 of such Code (relating to
3 deduction for certain unused business credits) is
4 amended by striking “and” at the end of paragraph
5 (6), by striking the period at the end of paragraph
6 (7) and inserting “, and”, and by adding at the end
7 the following new paragraph:

8 “(8) the workplace safety program credit deter-
9 mined under section 45D.”

10 (c) CREDIT NOT A DEFENSE IN LEGAL ACTIONS.—
11 The allowance of a credit under section 45D of the Inter-
12 nal Revenue Code of 1986 (as added by this Act) shall
13 not absolve employers of their responsibilities under any
14 other law and shall not be construed as a defense to any
15 legal action (other than legal action by the Secretary of
16 the Treasury under such Code).

17 (d) CLERICAL AMENDMENT.—The table of sections
18 for subpart D of part IV of subchapter A of chapter 1
19 of such Code is amended by adding at the end the follow-
20 ing new item:

 “Sec. 45D. Workplace safety program credit.”

21 (e) EFFECTIVE DATE.—The amendments made by
22 this section shall apply to taxable years beginning after
23 the date of the enactment of this Act.

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