

108TH CONGRESS  
1ST SESSION

# H. R. 3678

To amend the Internal Revenue Code of 1986 to expand the work opportunity tax credit to include trade adjustment assistance recipients as a targeted group.

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## IN THE HOUSE OF REPRESENTATIVES

DECEMBER 8, 2003

Mr. HOUGHTON 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 expand the work opportunity tax credit to include trade adjustment assistance recipients as a targeted group.

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. EXPANSION OF WORK OPPORTUNITY CREDIT**  
4 **TO COVER TRADE ADJUSTMENT ASSISTANCE**  
5 **RECIPIENTS.**

6 (a) IN GENERAL.—Paragraph (1) of section 51(d) of  
7 the Internal Revenue Code of 1986 (related to members  
8 of targeted groups) is amended by striking “or” at the  
9 end of subparagraph (G), by striking the period at the

1 end of subparagraph (H) and inserting “, or”, and by add-  
 2 ing at the end the following new subparagraph:

3 “(I) a qualified TAA recipient.”.

4 (b) QUALIFIED TAA RECIPIENT.—

5 (1) IN GENERAL.—Subsection (d) of section 51  
 6 of the Internal Revenue Code of 1986 is amended by  
 7 redesignating paragraphs (10), (11), and (12) as  
 8 paragraphs (11), (12), and (13), respectively, and by  
 9 inserting after paragraph (9) the following new  
 10 paragraph:

11 “(10) QUALIFIED TAA RECIPIENT.—The term  
 12 ‘qualified TAA recipient’ means any individual who  
 13 is certified by the designated local agency as receiv-  
 14 ing trade adjustment assistance benefits under chap-  
 15 ter 2 of title II of the Trade Act of 1974 for any  
 16 month ending within the 60-day period ending on  
 17 the hiring date.”.

18 (2) CONFORMING AMENDMENT.—Section  
 19 51A(c)(1) of such Code is amended by striking “sec-  
 20 tion 51(d)(11)” and inserting “section 51(d)(12)”.

21 (c) EFFECTIVE DATE.—The amendments made by  
 22 this section shall apply to individuals who begin work for  
 23 the employer after the date of the enactment of this Act.

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