### 111TH CONGRESS 2D SESSION

# H. R. 5558

To amend the Internal Revenue Code of 1986 to provide for the eligibility of older workers for the work opportunity credit, and for other purposes.

### IN THE HOUSE OF REPRESENTATIVES

June 17, 2010

Ms. GIFFORDS (for herself and Mr. LATHAM) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Education and Labor, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

## A BILL

To amend the Internal Revenue Code of 1986 to provide for the eligibility of older workers for the work opportunity 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 "Older Americans' Job
- 5 Opportunities Blueprint Act of 2010".

### 1 SEC. 2. ELIGIBILITY OF OLDER WORKERS FOR THE WORK 2 OPPORTUNITY CREDIT. 3 (a) IN GENERAL.—Section 51(d)(1) of the Internal Revenue Code of 1986 (relating to members of targeted 4 5 groups) is amended by striking "or" at the end of subparagraph (H), by striking the period at the end of sub-6 paragraph (I) and inserting ", or", and by adding at the 7 end the following new subparagraph: "(J) a qualified older worker.". 9 10 (b) QUALIFIED OLDER WORKER.—Section 51(d) of the Internal Revenue Code of 1986 is amended— 11 12 (1) by redesignating paragraphs (11), (12), 13 (13), and (14) as paragraphs (12), (13), (14), and 14 (15), respectively, and 15 (2) by inserting after paragraph (10) the fol-16 lowing new paragraph: "(11) QUALIFIED OLDER WORKER.—The term 17 18 'qualified older worker' means any individual who is 19 certified by the designated local agency as being an 20 individual who is age 55 or older and whose income 21 is not more than 400 percent of the poverty line (as 22 defined by the Office of Management and Budget), 23 excluding any income that is unemployment com-24 pensation, a benefit received under title XVI of the 25 Social Security Act (42 U.S.C. 1381 et seq.), a pay-

ment made to or on behalf of veterans or former

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- 1 members of the Armed Forces under the laws ad-
- 2 ministered by the Secretary of Veterans Affairs, or
- 3 25 percent of a benefit received under title II of the
- 4 Social Security Act (42 U.S.C. 401 et seq.).".
- 5 (c) Effective Date.—The amendments made this
- 6 section shall apply to amounts paid or incurred after the
- 7 date of the enactment of this Act to individuals who begin
- 8 work for the employer after such date.

### 9 SEC. 3. EXTENSION OF WORK OPPORTUNITY CREDIT.

- 10 (a) In General.—Subparagraph (B) of section
- 11 51(c)(4) of the Internal Revenue Code of 1986 (relating
- 12 to termination) is amended by striking "August 31, 2011"
- 13 and inserting "December 31, 2012".
- 14 (b) Effective Date.—The amendment made this
- 15 section shall apply to amounts paid or incurred after the
- 16 date of the enactment of this Act to individuals who begin
- 17 work for the employer after such date.

#### 18 SEC. 4. NATIONAL RESOURCE CENTER ON AGING AND THE

- 19 **WORKFORCE.**
- 20 (a) Establishment.—The Secretary of Labor shall
- 21 award a grant for the establishment and operation of a
- 22 National Resource Center on Aging and the Workforce to
- 23 address issues on age and the workforce and to collect,
- 24 organize, and disseminate information on older workers.

- 1 (b) ACTIVITIES.—The Center established under sub-2 section (a) shall—
- 3 (1) serve as a national information clearing-4 house on workforce issues, challenges, and solutions 5 planning for older workers that would serve employ-6 ers, local communities, and State and local govern-7 ment organizations, as well as other public and pri-8 vate agencies, including providing for the cataloging, 9 organization, and summarizing of existing research, 10 resources, and scholarship relating to older work-11 force issues;
  - (2) identify best or most-promising practices across the United States that have enjoyed success in productively engaging older Americans in the workforce;
  - (3) create toolkits for employers, trade associations, labor organizations, and non-profit employers that would feature a series of issue papers outlining specific tasks and activities for engaging older individuals in select industries;
  - (4) distribute information to government planners and policymakers, employers, organizations representing and serving older adults, and other appropriate entities through the establishment of an interactive Internet website, the publications of articles in

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- periodicals, pamphlets, brochures, and reports, as
  well as through national and international conferences and events; and
- 4 (5) provide targeted and ongoing technical as-5 sistance to select units of government, private cor-6 porations, and nonprofit organizations.
- 7 (c) AUTHORIZATION OF APPROPRIATIONS.—There is 8 authorized to be appropriated such sums as may be avail-9 able in each fiscal year to carry out this section.

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