

113TH CONGRESS  
1ST SESSION

# H. R. 1172

To amend the Internal Revenue Code of 1986 to prevent the payment of unemployment compensation to individuals discharged for drug or alcohol use.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 14, 2013

Mr. BILIRAKIS (for himself, Mr. MULVANEY, and Mr. STIVERS) 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 prevent the payment of unemployment compensation to individuals discharged for drug or alcohol use.

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. DENIAL OF UNEMPLOYMENT COMPENSATION**  
4                       **TO INDIVIDUALS DISCHARGED FOR DRUG OR**  
5                       **ALCOHOL USE.**

6       (a) IN GENERAL.—Subsection (a) of section 3304 of  
7       the Internal Revenue Code of 1986 is amended—

1           (1) by inserting “except as provided in para-  
2           graph (15),” before “compensation shall not” in  
3           paragraph (10),

4           (2) by redesignating paragraphs (15) through  
5           (19) as paragraphs (16) through (20), respectively,  
6           and

7           (3) by inserting after paragraph (14) the fol-  
8           lowing new paragraph:

9           “(15) compensation shall not be payable to any  
10          individual on the basis of any services performed in  
11          connection with employment from which the indi-  
12          vidual was discharged for an employment-related  
13          drug or alcohol offense (as defined in subsection  
14          (g)),”.

15          (b) EMPLOYMENT-RELATED DRUG OR ALCOHOL OF-  
16 FENSE.—Section 3304 of such Code is amended by adding  
17 at the end the following new subsection:

18          “(g) EMPLOYMENT-RELATED DRUG OR ALCOHOL  
19 OFFENSE.—

20                 “(1) IN GENERAL.—For purposes of subsection  
21                 (a)(15), the term ‘employment-related drug or alco-  
22                 hol offense’ includes but is not limited to the fol-  
23                 lowing:

24                         “(A) Being under the influence of, or con-  
25                         suming or otherwise using, alcohol or any con-

1           trolled substance while performing services for  
2           the employer.

3           “(B) Possessing any controlled substance  
4           on the premises of the employer.

5           “(C) Failure to comply with a request by  
6           the employer to take a drug test.

7           “(D) Testing positive for illegal use of a  
8           controlled substance pursuant to a drug test re-  
9           quested by the employer.

10          “(2) CONTROLLED SUBSTANCE.—For purposes  
11          of this subsection, the term ‘controlled substance’  
12          has the meaning given such term under applicable  
13          State law.

14          “(3) DRUG TEST.—For purposes of this sub-  
15          section, the term ‘drug test’ means a test designed  
16          to detect the illegal use of a controlled substance.”.

17          (c) EFFECTIVE DATE.—The amendments made by  
18          this section shall apply to compensation paid for weeks  
19          beginning after the end of the first session of the State  
20          legislature which begins after the date of the enactment  
21          of this Act.

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