

113TH CONGRESS
2D SESSION

H. R. 3947

To amend the Internal Revenue Code of 1986 to extend for one year the work opportunity tax credit.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 28, 2014

Mr. GRAYSON 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 for one year 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. EXTENSION OF WORK OPPORTUNITY TAX**
4 **CREDIT.**

5 (a) IN GENERAL.—Subparagraph (B) of section
6 51(c)(4) of the Internal Revenue Code of 1986 is amended
7 by striking “December 31, 2013” and inserting “Decem-
8 ber 31, 2014”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to individuals who begin work for
3 the employer after December 31, 2013.

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