

113TH CONGRESS
2D SESSION

H. R. 5264

To amend the Internal Revenue Code of 1986 to make the work opportunity credit permanent.

IN THE HOUSE OF REPRESENTATIVES

JULY 30, 2014

Mr. SCHOCK (for himself and Mr. RANGEL) 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 make
the work opportunity credit permanent.

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. WORK OPPORTUNITY CREDIT MADE PERMA-**
4 **NENT.**

5 (a) IN GENERAL.—Section 51(c) of the Internal Rev-
6 enue Code of 1986 is amended by striking paragraph (4)
7 and redesignating paragraph (5) as paragraph (4).

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

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