

114TH CONGRESS
2D SESSION

S. 3409

To amend the Internal Revenue Code of 1986 to include foster care transition youth as members of a targeted group for purposes of the work opportunity credit.

IN THE SENATE OF THE UNITED STATES

SEPTEMBER 28, 2016

Mr. CASEY (for himself and Mr. CARDIN) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to include foster care transition youth as members of a targeted group for purposes of the work opportunity 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. SHORT TITLE.**

4 This Act may be cited as the “Improved Employment
5 Outcomes for Foster Youth Act of 2016”.

1 **SEC. 2. INCLUSION OF FOSTER CARE TRANSITION YOUTH**
 2 **FOR PURPOSES OF WORK OPPORTUNITY**
 3 **CREDIT.**

4 (a) IN GENERAL.—Paragraph (1) of section 51(d) of
 5 the Internal Revenue Code of 1986 is amended by striking
 6 “or” at the end of subparagraph (I), by striking the period
 7 at the end of subparagraph (J) and inserting “, or”, and
 8 by adding at the end the following new subparagraph:

9 “(K) a qualified foster care transition
 10 youth.”.

11 (b) QUALIFIED FOSTER CARE TRANSITION
 12 YOUTH.—Subsection (d) of section 51 of the Internal Rev-
 13 enue Code of 1986 is amended by adding at the end the
 14 following new paragraph:

15 “(16) QUALIFIED FOSTER CARE TRANSITION
 16 YOUTH.—The term ‘qualified foster care transition
 17 youth’ means any individual who is certified by the
 18 designated local agency as—

19 “(A) not having attained age 27 as of the
 20 hiring date, and

21 “(B) having been in foster care (as such
 22 term is used in section 477 of the Social Secu-
 23 rity Act) at any time after the individual at-
 24 tained the younger of—

25 “(i) age 16, or

1 “(ii) the age specified in subsection
2 (a)(7) of such section.”.

3 (c) EFFECTIVE DATE.—The amendments made by
4 this section shall apply with respect to individuals who
5 begin work for the employer after the date of the enact-
6 ment of this Act.

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