

116TH CONGRESS
1ST SESSION

S. 978

To amend the Internal Revenue Code of 1986 to permanently extend the work opportunity credit.

IN THE SENATE OF THE UNITED STATES

APRIL 2, 2019

Mr. PORTMAN (for himself, Mr. CARDIN, Mr. BLUNT, Mr. BROWN, Mr. CASSIDY, and Mr. MENENDEZ) 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 permanently extend 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 “Work Opportunity Tax
5 Credit and Jobs Act”.

6 **SEC. 2. WORK OPPORTUNITY CREDIT MADE PERMANENT.**

7 (a) IN GENERAL.—Section 51(c) of the Internal Rev-
8 enue Code of 1986 is amended by striking paragraphs (4)
9 and (5).

1 (b) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to individuals who begin work for
3 the employer after December 31, 2019.

