

107TH CONGRESS
1ST SESSION

S. 1173

To amend the Internal Revenue Code of 1986 to extend the work opportunity credit to the employment of any adult food stamp recipient.

IN THE SENATE OF THE UNITED STATES

JULY 12, 2001

Mr. BAYH 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 extend the work opportunity credit to the employment of any adult food stamp recipient.

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 CREDIT**
4 **TO EMPLOYMENT OF ANY ADULT FOOD**
5 **STAMP RECIPIENT.**

6 (a) IN GENERAL.—Section 51(d)(8)(A)(i) of the In-
7 ternal Revenue Code of 1986 (defining qualified food
8 stamp recipient) is amended by striking “but not age 25”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to individuals who begin work for
3 the employer after the date of the enactment of this Act.

