

113TH CONGRESS
1ST SESSION

H. R. 3394

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

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 30, 2013

Ms. BROWNLEY of California 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 tax 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. SHORT TITLE.**

4 This Act may be cited as the “American Job Oppor-
5 tunity Act”.

6 **SEC. 2. WORK OPPORTUNITY TAX CREDIT MADE PERMA-**
7 **NENT.**

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

1 (b) EFFECTIVE DATE.—The amendment made by
2 subsection (a) shall apply to wages paid after December
3 31, 2013.

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