

115TH CONGRESS  
1ST SESSION

# H. R. 2209

To amend the Internal Revenue Code of 1986 to modify the work opportunity credit for certain youth employees, and to extend empowerment zones.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 27, 2017

Ms. KELLY of Illinois (for herself, Mr. RUSH, Mr. DANNY K. DAVIS of Illinois, and Mr. GUTIÉRREZ) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to modify the work opportunity credit for certain youth employees, and to extend empowerment zones.

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 “Helping to Encourage  
5 Real Opportunities (HERO) for At-Risk Youth Act”.

6 **SEC. 2. MODIFICATION AND EXTENSION OF WORK OPPOR-**  
7 **TUNITY CREDIT FOR CERTAIN YOUTH EM-**  
8 **PLOYEES.**

9 (a) EXPANSION OF CREDIT FOR SUMMER YOUTH.—

1           (1) CREDIT ALLOWED FOR YEAR-ROUND EM-  
2           PLOYMENT.—Section 51(d)(7)(A) of the Internal  
3           Revenue Code of 1986 is amended—

4                   (A) by striking clauses (i) and (iii) and re-  
5                   designating clauses (ii) and (iv) as clauses (i)  
6                   and (ii), respectively,

7                   (B) in clause (i) (as so redesignated), by  
8                   striking “(or if later, on May 1 of the calendar  
9                   year involved),” and inserting “, and”, and

10                  (C) by adding at the end the following new  
11                  clause:

12                               “(iii) who will be employed for not  
13                               more than 20 hours per week during any  
14                               period between September 16 and April 30  
15                               in which such individual is regularly at-  
16                               tending any secondary school.”.

17           (2) INCREASE IN CREDIT AMOUNT.—Section  
18           51(d)(7) of the Internal Revenue Code of 1986 is  
19           amended by striking subparagraph (B) and by re-  
20           designating subparagraph (C) as subparagraph (B).

21           (3) CONFORMING AMENDMENTS.—

22                   (A) Subparagraph (F) of section 51(d)(1)  
23                   of the Internal Revenue Code of 1986 is  
24                   amended by striking “summer”.

1 (B) Paragraph (7) of section 51(d) of such  
2 Code is amended—

3 (i) by striking “summer” each place it  
4 appears in subparagraph (A),

5 (ii) in subparagraph (B), as redesign-  
6 nated by paragraph (2), by striking “sub-  
7 paragraph (A)(iv)” and inserting “sub-  
8 paragraph (A)(ii)”, and

9 (iii) by striking “SUMMER” in the  
10 heading thereof.

11 (b) CREDIT FOR AT-RISK YOUTH.—

12 (1) IN GENERAL.—Paragraph (1) of section  
13 51(d) of the Internal Revenue Code of 1986 is  
14 amended by striking “or” at the end of subpara-  
15 graph (I), by striking the period at the end of sub-  
16 paragraph (J) and inserting “, or”, and by adding  
17 at the end the following new subparagraph:

18 “(K) an at-risk youth.”.

19 (2) AT-RISK YOUTH.—Paragraph (14) of sec-  
20 tion 51(d) of such Code is amended to read as fol-  
21 lows:

22 “(14) AT-RISK YOUTH.—The term ‘at-risk  
23 youth’ means any individual who is certified by the  
24 designated local agency—

25 “(A) as—

1 “(i) having attained age 16 but not  
2 age 25 on the hiring date,

3 “(ii) not regularly attending any sec-  
4 ondary, technical, or post-secondary school  
5 during the 6-month period preceding the  
6 hiring date,

7 “(iii) not regularly employed during  
8 such 6-month period, and

9 “(iv) not readily employable by reason  
10 of lacking a sufficient number of basic  
11 skills, or

12 “(B) as—

13 “(i) having attained age 16 but not  
14 age 21 on the hiring date, and

15 “(ii) an eligible foster child (as de-  
16 fined in section 152(f)(1)(C)) who was in  
17 foster care during the 12-month period  
18 ending on the hiring date.”.

19 (c) EFFECTIVE DATE.—The amendments made by  
20 this section shall apply to individuals who begin work for  
21 the employer after the date of the enactment of this Act.

22 **SEC. 3. EXTENSION OF EMPOWERMENT ZONES.**

23 (a) IN GENERAL.—Section 1391(d)(1)(A)(i) of the  
24 Internal Revenue Code of 1986 is amended by striking

1 “December 31, 2016” and inserting “December 31,  
2 2019”.

3 (b) TREATMENT OF CERTAIN TERMINATION DATES  
4 SPECIFIED IN NOMINATIONS.—In the case of a designa-  
5 tion of an empowerment zone the nomination for which  
6 included a termination date which is contemporaneous  
7 with the date specified in subparagraph (A)(i) of section  
8 1391(d)(1) of the Internal Revenue Code of 1986 (as in  
9 effect before the enactment of this Act), subparagraph (B)  
10 of such section shall not apply with respect to such des-  
11 ignation if, after the date of the enactment of this section,  
12 the entity which made such nomination amends the nomi-  
13 nation to provide for a new termination date in such man-  
14 ner as the Secretary of the Treasury (or the Secretary’s  
15 designee) may provide.

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