

113TH CONGRESS  
1ST SESSION

# H. R. 3327

To amend the Internal Revenue Code of 1986 to provide an extension of the work opportunity tax credit for veterans.

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IN THE HOUSE OF REPRESENTATIVES

OCTOBER 23, 2013

Ms. KELLY of Illinois 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 provide an extension of the work opportunity tax credit for veterans.

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 TAX**

4 **CREDIT FOR VETERANS.**

5 (a) IN GENERAL.—Subparagraph (B) of section  
6 51(c)(4) of the Internal Revenue Code of 1986 is amended  
7 by inserting “(December 31, 2018, in the case of any  
8 qualified veteran)” before the period at the end.

1       (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to individuals who begin work for  
3 the employer after December 31, 2013.

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