

113TH CONGRESS  
2D SESSION

# H. R. 3947

To amend the Internal Revenue Code of 1986 to extend for one year the work opportunity tax credit.

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IN THE HOUSE OF REPRESENTATIVES

JANUARY 28, 2014

Mr. GRAYSON 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 extend for one year the work opportunity tax 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. EXTENSION OF WORK OPPORTUNITY TAX**

4 **CREDIT.**

5 (a) IN GENERAL.—Subparagraph (B) of section  
6 51(c)(4) of the Internal Revenue Code of 1986 is amended  
7 by striking “December 31, 2013” and inserting “Decem-  
8 ber 31, 2014”.

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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