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(Original Signature of Member)

114TH CONGRESS
2D SESSION

H. R. _____

To amend the Internal Revenue Code of 1986 to include foster care transition youth as members of targeted groups for purposes of the work opportunity credit.

IN THE HOUSE OF REPRESENTATIVES

Mr. MCDERMOTT introduced the following bill; which was referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to include foster care transition youth as members of targeted groups for purposes of the work opportunity 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. SHORT TITLE.**

4 This Act may be cited as the “Improved Employment
5 Outcomes for Foster Youth Act of 2016”.

1 **SEC. 2. INCLUSION OF FOSTER CARE TRANSITION YOUTH**
2 **FOR PURPOSES OF WORK OPPORTUNITY**
3 **CREDIT.**

4 (a) IN GENERAL.—Section 51(d)(1) of the Internal
5 Revenue Code of 1986 is amended by striking “or” at the
6 end of subparagraph (I), by striking the period at the end
7 of subparagraph (J) and inserting “, or”, and by adding
8 at the end the following new subparagraph:

9 “(K) a qualified foster care transition
10 youth.”.

11 (b) QUALIFIED FOSTER CARE TRANSITION YOUTH
12 DEFINED.—Section 51(d) of such Code is amended by
13 adding at the end the following new paragraph:

14 “(16) QUALIFIED FOSTER CARE TRANSITION
15 YOUTH.—The term ‘qualified foster care transition
16 youth’ means any individual who is certified by the
17 designated local agency as—

18 “(A) not having attained age 27 as of the
19 hiring date, and

20 “(B) having been in foster care (within the
21 meaning of section 477 of the Social Security
22 Act), after attaining the younger of—

23 “(i) age 16, and

24 “(ii) the age specified in subsection
25 (a)(7) of such section.”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply with respect to individuals who
3 begin work for the employer after the date of the enact-
4 ment of this Act.