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(Original Signature of Member)

119TH CONGRESS
2D SESSION

H. R. _____

To amend the Internal Revenue Code of 1986 to extend and expand the work opportunity tax credit.

IN THE HOUSE OF REPRESENTATIVES

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

A BILL

To amend the Internal Revenue Code of 1986 to extend and expand 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. SHORT TITLE.**

4 This Act may be cited as the “Building Reentry and
5 Inclusive Development for Greater Employment Act” or
6 the “BRIDGE Act”.

1 **SEC. 2. EXTENSION AND EXPANSION OF WORK OPPOR-**
2 **TUNITY TAX CREDIT.**

3 (a) **EXTENSION OF CREDIT.**—Section 51(c)(4) of the
4 Internal Revenue Code of 1986 is amended by striking
5 “December 31, 2025” and inserting “December 31,
6 2030”.

7 (b) **EXPANSION OF CREDIT.**—

8 (1) **QUALIFIED EX-FELON.**—Section 51(d)(4) of
9 such Code is amended to read as follows:

10 “(4) **QUALIFIED CRIMINAL JUSTICE-IMPACTED**
11 **INDIVIDUAL.**—The term ‘qualified criminal justice-
12 impacted individual’ means any individual who is
13 certified by the designated local agency—

14 “(A) as having been—

15 “(i) convicted of a felony under any
16 statute of the United States or any State,
17 or

18 “(ii) incarcerated in any Federal,
19 State, or local correctional institution, or
20 placed on probation, for a period of at
21 least 90 days, and

22 “(B) as having a hiring date which is not
23 more than 3 years after—

24 “(i) in the case of an individual to
25 whom only clause (i) of subparagraph (A)
26 applies, the last date on which such indi-

1 vidual was so convicted or was released
2 from prison,

3 “(ii) in the case of an individual to
4 whom only clause (ii) of subparagraph (A)
5 applies, the last date on which such indi-
6 vidual was released from such incarcer-
7 ation or was discharged from such proba-
8 tion, and

9 “(iii) in the case of an individual to
10 whom both clauses (i) and (ii) of subpara-
11 graph (A) apply, the later of the dates
12 specified in clauses (i) and (ii) of this sub-
13 paragraph.”.

14 (2) QUALIFIED OPPORTUNITY YOUTH.—Section
15 51(d) of such Code is amended by adding at the end
16 the following new paragraph:

17 “(16) QUALIFIED OPPORTUNITY YOUTH.—The
18 term ‘qualified opportunity youth’ means any indi-
19 vidual who is certified by the designated local agency
20 as being an out-of-school youth (as defined in sec-
21 tion 129(a)(1)(B) of the Workforce Innovation and
22 Opportunity Act).”.

23 (c) CONFORMING AMENDMENTS.—Section 51(d)(1)
24 of such Code is amended—

1 (1) in subparagraph (C), by striking “qualified
2 ex-felon” and inserting “qualified criminal justice-
3 impacted individual”,

4 (2) in subparagraph (I), by striking “or”,

5 (3) in subparagraph (J), by striking the period
6 at the end and inserting “, or”, and

7 (4) by adding at the end the following new sub-
8 paragraph:

9 “(K) a qualified opportunity youth.”.

10 (d) **EFFECTIVE DATE.**—The amendments made by
11 subsections (a), (b), and (c) shall apply to individuals who
12 begin work for the employer after the date of the enact-
13 ment of this Act.

14 (e) **ADMINISTRATIVE PROVISIONS.**—

15 (1) **REGULATIONS BY SECRETARY OF THE**
16 **TREASURY.**—The Secretary of the Treasury shall
17 prescribe such regulations or other guidance as may
18 be necessary or appropriate to carry out the pur-
19 poses of the amendments made by subsections (a),
20 (b), and (c), including by implementing the rec-
21 ommendations described in subclauses (I) and (II) of
22 paragraph (2)(B)(i).

23 (2) **STUDY BY COMPTROLLER GENERAL.**—

24 (A) **IN GENERAL.**—The Comptroller Gen-
25 eral of the United States shall conduct a study

1 on the efficiency of the administrative process
2 through which employers may claim the credit
3 determined under section 51(a) of the Internal
4 Revenue Code of 1986.

5 (B) REPORT.—Not later than 1 year after
6 the date of the enactment of this Act, the
7 Comptroller General shall submit to Congress
8 and the Secretary of the Treasury a report on
9 the study described in subparagraph (A), and
10 such report shall include—

11 (i) recommendations for enhancing
12 the efficiency of the administrative process
13 referred to in such subparagraph, includ-
14 ing by—

15 (I) improving interagency coordi-
16 nation and data collection procedures
17 for purposes of carrying out such ad-
18 ministrative process, and

19 (II) consolidating and simplifying
20 any informational requirements on
21 employers claiming the credit deter-
22 mined under section 51(a) of the In-
23 ternal Revenue Code of 1986, and

1 (ii) such other information as the
2 Comptroller General determines appro-
3 priate.