

**AMENDMENT TO H.R. 29____, AS REPORTED
OFFERED BY MR. WEST OF FLORIDA**

At the end of the bill, insert the following:

1 **SEC. ____.** **WORK OPPORTUNITY TAX CREDIT FOR SMALL**
2 **BUSINESSES HIRING UNEMPLOYED INDIVID-**
3 **UALS.**

4 (a) **IN GENERAL.**—Section 51 of the Internal Rev-
5 enue Code of 1986 is amended by adding at the end the
6 following new subsection:

7 “(1) **TEMPORARY CREDIT FOR UNEMPLOYED INDIV-**
8 **VIDUALS HIRED BY SMALL BUSINESSES.**—

9 “(1) **IN GENERAL.**—In the case of an employer
10 which is a specified small business—

11 “(A) any specified unemployed individual
12 shall be treated as a member of a targeted
13 group for purposes of this section, and

14 “(B) in the case of a high unemployment
15 zone individual, subsection (b)(3) shall be ap-
16 plied by substituting ‘\$12,000’ for ‘\$6,000’.

17 “(2) **SPECIFIED SMALL BUSINESS.**—For pur-
18 poses of this subsection, the term ‘specified small
19 business’ means, with respect to any taxable year,
20 any employer—

1 “(A) whose gross receipts for the preceding
2 taxable year did not exceed \$20,000,000, or

3 “(B) who is an eligible employer (as de-
4 fined in section 408(p)(2)(C)(i)(I)) for such
5 taxable year.

6 “(3) SPECIFIED UNEMPLOYED INDIVIDUAL.—
7 For purposes of this subsection, the term ‘specified
8 unemployed individual’ means any individual who is
9 certified by the designated local agency as being in
10 receipt of unemployment compensation under State
11 or Federal law for not less than 4 weeks during the
12 1-year period ending on the hiring date.

13 “(4) HIGH UNEMPLOYMENT ZONE INDI-
14 VIDUAL.—For purposes of this subsection—

15 “(A) IN GENERAL.—The term ‘high unem-
16 ployment zone individual’ means any specified
17 unemployed individual who is certified by the
18 designated local agency as having his principal
19 place of abode in a high unemployment zone.

20 “(B) HIGH UNEMPLOYMENT ZONE.—

21 “(i) IN GENERAL.—The term ‘high
22 unemployment zone’ means any county if
23 the unemployment rate in such county ex-
24 ceeds the greater of—

25 “(I) 4 percent, and

1 “(II) the national unemployment
2 rate.

3 “(ii) DETERMINATION OF UNEMPLOY-
4 MENT RATES.—Determinations under
5 clause (i) shall be made by the Secretary,
6 after consultation with the Secretary of
7 Labor, on the basis of the most recent
8 available data. Such determinations shall
9 be made with respect to each calendar year
10 for which this subsection applies and the
11 Secretary shall make the list of high unem-
12 ployment zones with respect to each such
13 calendar year publicly available not later
14 than the beginning of the calendar year for
15 which the list applies.

16 “(5) TERMINATION.—This subsection shall not
17 apply with respect to any individual who begins work
18 for the employer after December 31, 2013.”.

19 (b) EFFECTIVE DATE.—The amendment made by
20 this section shall apply with respect to individuals who
21 begin work for the employer after December 31, 2011.

