

117TH CONGRESS  
1ST SESSION

# H. R. 3107

To amend the Internal Revenue Code of 1986 to modify the work opportunity credit for certain youth employees.

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IN THE HOUSE OF REPRESENTATIVES

MAY 11, 2021

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 modify the work opportunity credit for certain youth employees.

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 “Helping to Encourage  
5 Real Opportunities (HERO) for Youth Act of 2021”.

6 **SEC. 2. MODIFICATION AND EXTENSION OF WORK OPPOR-**  
7 **TUNITY CREDIT FOR CERTAIN YOUTH EM-**  
8 **PLOYEES.**

9 (a) EXPANSION OF CREDIT FOR SUMMER YOUTH.—

1           (1) CREDIT ALLOWED FOR YEAR-ROUND EM-  
2           PLOYMENT.—Section 51(d)(7)(A) of the Internal  
3           Revenue Code of 1986 is amended—

4                   (A) by striking clauses (i) and (iii) and re-  
5                   designating clauses (ii) and (iv) as clauses (i)  
6                   and (ii), respectively;

7                   (B) in clause (i) (as so redesignated), by  
8                   striking “(or if later, on May 1 of the calendar  
9                   year involved),”;

10                  (C) by striking the period at the end of  
11                  clause (ii) (as so redesignated) and inserting “,  
12                  and”; and

13                  (D) adding at the end the following new  
14                  clause:

15                           “(iii) who will be employed for not  
16                           more than 20 hours per week during any  
17                           period between September 16 and April 30  
18                           in which such individual is regularly at-  
19                           tending any secondary school.”.

20           (2) INCREASE IN CREDIT AMOUNT.—Section  
21           51(d)(7) of the Internal Revenue Code of 1986 is  
22           amended by striking subparagraph (B) and by re-  
23           designating subparagraph (C) as subparagraph (B).

24           (3) CONFORMING AMENDMENTS.—

1 (A) Subparagraph (F) of section 51(d)(1)  
2 of the Internal Revenue Code of 1986 is  
3 amended by striking “summer”.

4 (B) Paragraph (7) of section 51(d) of such  
5 Code is amended—

6 (i) by striking “summer” each place it  
7 appears in subparagraphs (A);

8 (ii) in subparagraph (B), as redesign-  
9 nated by paragraph (2), by striking “sub-  
10 subparagraph (A)(iv)” and inserting “sub-  
11 subparagraph (A)(ii)”;

12 (iii) by striking “SUMMER” in the  
13 heading thereof.

14 (b) CREDIT FOR DISCONNECTED YOUTH.—

15 (1) IN GENERAL.—Paragraph (1) of section  
16 51(d) of the Internal Revenue Code of 1986 is  
17 amended by striking “or” at the end of subpara-  
18 graph (I), by striking the period at the end of sub-  
19 paragraph (J) and inserting “, or” , and by adding  
20 at the end the following new subparagraph:

21 “(K) an disconnected youth.”.

22 (2) DISCONNECTED YOUTH.—Paragraph (14)  
23 of section 51(d) of such Code is amended to read as  
24 follows:

1           “(14) DISCONNECTED YOUTH.—The term ‘dis-  
2           connected youth’ means any individual who—

3                   “(A)(i) is certified by the designated local  
4                   agency as having attained age 16 but not age  
5                   25 on the hiring date, and

6                   “(ii) has self-certified (on a form pre-  
7                   scribed by the Secretary) that such individual—

8                           “(I) has not regularly attended any  
9                           secondary, technical, or post-secondary  
10                          school during the 6-month period pre-  
11                          ceding the hiring date,

12                          “(II) has not been regularly employed  
13                          during such 6-month period, and

14                          “(III) is not readily employable by  
15                          reason of lacking a sufficient number of  
16                          basic skills, or

17                   “(B) is certified by the designated local  
18                   agency as—

19                           “(i) having attained age 16 but not  
20                           age 21 on the hiring date, and

21                           “(ii) an eligible foster child (as de-  
22                           fined in section 152(f)(1)(C)) who was in  
23                           foster care during the 12-month period  
24                           ending on the hiring date.”.

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

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