

105TH CONGRESS  
1ST SESSION

# S. 685

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

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IN THE SENATE OF THE UNITED STATES

MAY 1, 1997

Mr. CAMPBELL introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

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

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. ONE-YEAR EXTENSION OF WORK OPPORTUNITY**

4                       **TAX CREDIT.**

5       Section 51(c)(4)(B) of the Internal Revenue Code of  
6       1986 (relating to termination) is amended by striking  
7       “September 30, 1997” and inserting “September 30,  
8       1998”.