

S 983

Helping to Encourage Real Opportunities (HERO) for At-Risk Youth Act

Congress: 115 (2017–2019, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Apr 27, 2017

Current Status: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S2620-2621)

Latest Action: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S2620-2621) (Apr 27, 2017)

Official Text: <https://www.congress.gov/bill/115th-congress/senate-bill/983>

Sponsor

Name: Sen. Durbin, Richard J. [D-IL]

Party: Democratic • **State:** IL • **Chamber:** Senate

Cosponsors (1 total)

| Cosponsor | Party / State | Role | Date Joined |
|------------------------------|---------------|------|--------------|
| Sen. Duckworth, Tammy [D-IL] | D · IL | | Apr 27, 2017 |

Committee Activity

| Committee | Chamber | Activity | Date |
|-------------------|---------|-------------|--------------|
| Finance Committee | Senate | Referred To | Apr 27, 2017 |

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

| Bill | Relationship | Last Action |
|-------------|----------------|--|
| 115 HR 2209 | Identical bill | Apr 27, 2017: Referred to the House Committee on Ways and Means. |

Helping to Encourage Real Opportunities (HERO) for At-Risk Youth Act

This bill amends the Internal Revenue Code, with respect to the work opportunity tax credit, to:

- change the credit for summer youth employees to a credit for youth employees who will be employed for not more than 20 hours per week during any period between September 16 and April 30 in which the individual is regularly attending any secondary school,
- increase the amount of the credit for youth employees, and
- expand the credit to include at-risk youth.

An "at-risk youth" is any individual who is certified by the designated local agency as:

- having attained age 16 but not age 25 on the hiring date,
- having not regularly attended specified schools or been employed during the six-month period preceding the hiring date, and
- not readily employable by reason of lacking a sufficient number of basic skills.

The term also includes individuals who have been certified as having attained the age of 16 but not age 21 on the hiring date and as an eligible foster child who was in foster care during the 12-month period ending on the hiring date.

The bill also extends until December 31, 2019, the designation period for certain tax-favored empowerment zones.

Actions Timeline

- **Apr 27, 2017:** Introduced in Senate
- **Apr 27, 2017:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S2620-2621)