

## S 3044

### Work Opportunity Tax Credit Disability Expansion and Enhancement Act

**Congress:** 117 (2021–2023, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Oct 21, 2021

**Current Status:** Read twice and referred to the Committee on Finance.

**Latest Action:** Read twice and referred to the Committee on Finance. (Oct 21, 2021)

**Official Text:** <https://www.congress.gov/bill/117th-congress/senate-bill/3044>

#### Sponsor

**Name:** Sen. Casey, Robert P., Jr. [D-PA]

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

#### Cosponsors

No cosponsors are listed for this bill.

#### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Oct 21, 2021

#### Subjects & Policy Tags

##### Policy Area:

Taxation

#### Related Bills

Bill	Relationship	Last Action
117 HR 3765	Related bill	Jun 8, 2021: Referred to the House Committee on Ways and Means.
117 S 630	Related bill	Mar 9, 2021: Read twice and referred to the Committee on Finance.

#### Summary (as of Oct 21, 2021)

### Work Opportunity Tax Credit Disability Expansion and Enhancement Act

This bill expands the work opportunity tax credit to include as a member of a targeted group a qualified SSDI recipient (i.e., an individual certified as receiving disability insurance benefits for any month ending within the 60-day period ending on the hiring date). For employers who hire vocational rehabilitation referrals, Supplemental Security Income recipients, or qualified SSDI recipients, the bill also (1) increases the amount of wages that may be taken into account for purposes of the credit, and (2) allows an additional credit for second-year wages.

## Actions Timeline

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- **Oct 21, 2021:** Introduced in Senate
- **Oct 21, 2021:** Read twice and referred to the Committee on Finance.