

S 1276

Helping to Encourage Real Opportunities (HERO) for Youth Act of 2023

Congress: 118 (2023–2025, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Apr 25, 2023

Current Status: Read twice and referred to the Committee on Finance. (text: CR S1347)

Latest Action: Read twice and referred to the Committee on Finance. (text: CR S1347) (Apr 25, 2023)

Official Text: <https://www.congress.gov/bill/118th-congress/senate-bill/1276>

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 25, 2023

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Apr 25, 2023

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
118 HR 2841	Identical bill	Apr 25, 2023: Referred to the House Committee on Ways and Means.

Helping to Encourage Real Opportunities (HERO) for Youth Act of 2023

This bill modifies the work opportunity tax credit to (1) 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 youth employee is attending any secondary school, (2) increase the amount of the credit for youth employees, and (3) expand the credit to include disconnected youth.

The bill defines *disconnected youth* to include any individual who (1) is certified as having attained age 16 but not age 25 on the hiring date; and (2) has self-certified as not having regularly attended any secondary, technical, or post-secondary school during the 6-month period preceding the hiring date, has not been regularly employed during such period, and is not readily employable due to a lack of basic skills. The term also includes individuals who have been certified (1) as having attained age 16 but not age 21 on the hiring date, and (2) as eligible foster children in foster care during the 12-month period ending on the hiring date.

Actions Timeline

- **Apr 25, 2023:** Introduced in Senate
- **Apr 25, 2023:** Read twice and referred to the Committee on Finance. (text: CR S1347)