

H.R.3768 (Section 201)

**Katrina Emergency Tax Relief Act of 2005 (Enrolled as Agreed to or Passed by
Both House and Senate)**

SEC. 201. WORK OPPORTUNITY TAX CREDIT FOR HURRICANE KATRINA EMPLOYEES.

- (a) In General- For purposes of section 51 of the Internal Revenue Code of 1986, a Hurricane Katrina employee shall be treated as a member of a targeted group.
- (b) Hurricane Katrina Employee- For purposes of this section, the term 'Hurricane Katrina employee' means--
- (1) any individual who on August 28, 2005, had a principal place of abode in the core disaster area and who is hired during the 2-year period beginning on such date for a position the principal place of employment of which is located in the core disaster area, and
 - (2) any individual who on such date had a principal place of abode in the core disaster area, who is displaced from such abode by reason of Hurricane Katrina, and who is hired during the period beginning on such date and ending on December 31, 2005.
- (c) Reasonable Identification Acceptable- In lieu of the certification requirement under subparagraph (A) of section 51(d)(12) of such Code, an individual may provide to the employer reasonable evidence that the individual is a Hurricane Katrina employee, and subparagraph (B) of such section shall be applied as if such evidence were a certification described in such subparagraph.
- (d) Special Rules for Determining Credit- For purposes of applying subpart F of part IV of subchapter A of chapter 1 of such Code to wages paid or incurred to any Hurricane Katrina employee--
- (1) section 51(c)(4) of such Code shall not apply, and
 - (2) section 51(i)(2) of such Code shall not apply with respect to the first hire of such employee as a Hurricane Katrina employee, unless such employee was an employee of the employer on August 28, 2005.