

119TH CONGRESS
1ST SESSION

H. R. 6524

To amend the Internal Revenue Code of 1986 to extend the work opportunity credit and to make employers of social security disability insurance beneficiaries eligible for such credit, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 9, 2025

Mr. HILL of Arkansas (for himself, Ms. DAVIDS of Kansas, Mrs. DINGELL, Mr. CAREY, and Ms. MALLIOTAKIS) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to extend the work opportunity credit and to make employers of social security disability insurance beneficiaries eligible for such credit, and for other purposes.

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. SHORT TITLE.**

4 This Act may be cited as the “Helping Individuals
5 Rejoin Employment Act” or the “HIRE Act”.

1 **SEC. 2. EXTENSION AND MODIFICATION OF WORK OPPOR-**
2 **TUNITY TAX CREDIT.**

3 (a) EXTENSION OF CREDIT.—Section 51(c)(4) of the
4 Internal Revenue Code of 1986 is amended by striking
5 “December 31, 2025” and inserting “December 31,
6 2030”.

7 (b) CREDIT FOR HIRING SOCIAL SECURITY DIS-
8 ABILITY INSURANCE BENEFICIARIES.—

9 (1) IN GENERAL.—Section 51(d)(1) of such
10 Code is amended by striking “or” at the end of sub-
11 paragraph (I), by striking the period at the end of
12 subparagraph (J) and inserting “, or”, and by add-
13 ing at the end the following new subparagraph:

14 “(K) a qualified social security disability
15 insurance beneficiary.”.

16 (2) QUALIFIED SOCIAL SECURITY DISABILITY
17 INSURANCE BENEFICIARY.—Section 51(d) of such
18 Code is amended by adding at the end the following
19 new paragraph:

20 “(16) QUALIFIED SOCIAL SECURITY DISABILITY
21 INSURANCE BENEFICIARY.—The term ‘qualified so-
22 cial security disability insurance beneficiary’ means
23 any individual who is certified by the designated
24 local agency as being entitled to disability insurance
25 benefits under title II of the Social Security Act for

1 any month ending within the 60-day period ending
2 on the hiring date.”.

3 (c) EFFECTIVE DATE.—The amendments made by
4 this section shall apply to individuals who begin work for
5 the employer after December 31, 2025.

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