

113TH CONGRESS  
2D SESSION

# H. R. 3946

To amend the Internal Revenue Code of 1986 to extend for one year the employer wage credit for employees who are active duty members of the uniformed services.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 28, 2014

Mr. GRAYSON introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to extend for one year the employer wage credit for employees who are active duty members of the uniformed services.

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. EXTENSION OF EMPLOYER WAGE CREDIT FOR**  
4 **EMPLOYEES WHO ARE ACTIVE DUTY MEM-**  
5 **BERS OF THE UNIFORMED SERVICES.**

6 (a) IN GENERAL.—Subsection (f) of section 45P of  
7 the Internal Revenue Code of 1986 is amended by striking  
8 “December 31, 2013” and inserting “December 31,  
9 2014”.

1       (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to payments made after December  
3 31, 2013.

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