

114TH CONGRESS
1ST SESSION

H. R. 1100

To amend the Internal Revenue Code of 1986 to allow a credit against income tax for amounts paid by a spouse of a member of the Armed Forces for a new State license or certification required by reason of a permanent change in the duty station of such member to another State.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 26, 2015

Mr. CARTWRIGHT (for himself, Mr. BRADY of Pennsylvania, Mr. LOEBSACK, Mr. JONES, Ms. BROWNLEY of California, Mr. VARGAS, Ms. TSONGAS, Mr. DOGGETT, Ms. CLARK of Massachusetts, Ms. PINGREE, Mr. HIMES, Mr. CARNEY, Mr. RODNEY DAVIS of Illinois, Mr. VAN HOLLEN, Mr. PALONE, Mr. FARENTHOLD, Mr. CRENSHAW, Mr. KENNEDY, Mr. HECK of Washington, Ms. ESTY, Mrs. CAROLYN B. MALONEY of New York, Mr. HONDA, Ms. NORTON, Mr. FOSTER, Mr. LUETKEMEYER, Mr. MEEKS, Mr. CHABOT, Mr. COLE, Mr. WITTMAN, Ms. MOORE, Mr. GRIJALVA, Mr. LAMALFA, Ms. JACKSON LEE, Mr. KILMER, Mr. LANCE, Mr. JOLLY, Ms. MICHELLE LUJAN GRISHAM of New Mexico, Ms. DELBENE, Mr. POCAN, Mr. BISHOP of Georgia, Mrs. LOWEY, Mr. KNIGHT, Mr. COOK, Mr. HASTINGS, Ms. BROWN of Florida, Mr. LYNCH, Mr. PAYNE, Mr. GIBSON, Mr. BISHOP of Utah, Mr. SARBANES, Mr. SESSIONS, Mrs. CAPPS, Mr. BROOKS of Alabama, Mrs. BUSTOS, Ms. KAPTUR, Mr. RUSH, Mr. FORBES, Mr. BEYER, Mr. COHEN, Mr. VEASEY, Mr. FARR, Mr. LIPINSKI, Mr. TAKANO, Mr. COURTNEY, Ms. FRANKEL of Florida, Mr. MCGOVERN, Mr. ELLISON, Ms. TITUS, Mr. HANNA, Mr. CASTRO of Texas, Mr. SCOTT of Virginia, Mr. TAKAI, Mr. HURT of Virginia, Mr. JOYCE, Mr. SEAN PATRICK MALONEY of New York, Mr. RICE of South Carolina, Mr. PRICE of North Carolina, Mr. ISRAEL, Mr. CONNOLLY, Ms. GABBARD, Mr. KEATING, Mr. JOHNSON of Ohio, Ms. BORDALLO, Ms. SINEMA, Mr. SIRES, Ms. SPEIER, Mr. POSEY, Mr. FITZPATRICK, Mr. MCDERMOTT, Mr. PEARCE, Mr. RUIZ, Mr. BARR, and Mr. STIVERS) 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 allow a credit against income tax for amounts paid by a spouse of a member of the Armed Forces for a new State license or certification required by reason of a permanent change in the duty station of such member to another State.

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 “Military Spouse Job
5 Continuity Act of 2015”.

6 **SEC. 2. CREDIT FOR STATE LICENSURE AND CERTIFI-**
7 **CATION COSTS OF MILITARY SPOUSES ARISING BY REASON OF A PERMANENT CHANGE**
8 **IN THE DUTY STATION OF THE MEMBER OF**
9 **THE ARMED FORCES TO ANOTHER STATE.**

11 (a) IN GENERAL.—Subpart B of part IV of sub-
12 chapter A of chapter 1 of the Internal Revenue Code of
13 1986 is amended by inserting after section 30D the fol-
14 lowing new section:

1 **“SEC. 30E. STATE LICENSURE AND CERTIFICATION COSTS**
2 **OF MILITARY SPOUSE ARISING FROM TRANS-**
3 **FER OF MEMBER OF ARMED FORCES TO AN-**
4 **OTHER STATE.**

5 “(a) IN GENERAL.—In the case of an eligible indi-
6 vidual, there shall be allowed as a credit against the tax
7 imposed by this chapter for the taxable year an amount
8 equal to the qualified relicensing costs of such individual
9 which are paid or incurred by the taxpayer during the tax-
10 able year.

11 “(b) MAXIMUM CREDIT.—The credit allowed by this
12 section with respect to each change of duty station shall
13 not exceed \$500.

14 “(c) DEFINITIONS.—For purposes of this section—

15 “(1) ELIGIBLE INDIVIDUAL.—The term ‘eligible
16 individual’ means any individual—

17 “(A) who is married to a member of the
18 Armed Forces of the United States at the time
19 that the member moves to another State under
20 a permanent change of station order, and

21 “(B) who moves to such other State with
22 such member.

23 “(2) QUALIFIED RELICENSING COSTS.—The
24 term ‘qualified relicensing costs’ means costs—

25 “(A) which are for a license or certification
26 required by the State referred to in paragraph

1 (1) to engage in the profession that such indi-
2 vidual engaged in while within the State from
3 which the individual moved, and

4 “(B) which are paid or incurred during the
5 period beginning on the date that the orders re-
6 ferred to in paragraph (1)(A) are issued and
7 ending on the date which is 1 year after the re-
8 porting date specified in such orders.”.

9 (b) CLERICAL AMENDMENT.—The table of sections
10 for such subpart A is amended by inserting after the item
11 relating to section 30D the following new item:

“Sec. 30E. State licensure and certification costs of military spouse arising
from transfer of member of Armed Forces to another State.”.

12 (c) EFFECTIVE DATE.—The amendments made by
13 this section shall apply to taxable years beginning after
14 December 31, 2014.

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