

111TH CONGRESS
1ST SESSION

H. R. 620

To amend the Internal Revenue Code of 1986 to allow an increased work opportunity credit with respect to recent veterans.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 21, 2009

Mr. KING of New York 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 an increased work opportunity credit with respect to recent veterans.

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 “Jobs for Veterans Act
5 of 2009”.

6 **SEC. 2. WORK OPPORTUNITY CREDIT FOR RECENT VET-**
7 **ERANS.**

8 (a) IN GENERAL.—Section 51 of the Internal Rev-
9 enue Code of 1986 is amended by adding at the end the
10 following new subsection:

1 “(l) SPECIAL RULES FOR VETERANS.—For purposes
2 of this subpart—

3 “(1) IN GENERAL.—In the case of an individual
4 who is an applicable veteran who begins work for the
5 employer after December 31, 2008, but before Janu-
6 ary 1, 2011, the following rules shall apply:

7 “(A) APPLICABLE VETERAN.—Such indi-
8 vidual shall be treated as a member of a tar-
9 geted group.

10 “(B) INCREASED PERCENTAGE.—Sub-
11 section (a) shall be applied by substituting ‘100
12 percent’ for ‘40 percent’.

13 “(C) WAGE LIMITATION.—Paragraph (3)
14 of subsection (b) shall be applied—

15 “(i) by substituting ‘\$5,000’ for
16 ‘\$6,000’, and

17 “(ii) without regard to the parenthet-
18 ical therein.

19 “(D) MINIMUM EMPLOYMENT PERIODS.—
20 Subparagraph (A) of subsection (i)(3) shall be
21 applied by substituting ‘0 percent’ for ‘25 per-
22 cent’.

23 “(E) DISABLED VETERANS.—In the case
24 of such an individual who is a qualified veteran
25 by reason of subsection (d)(3)(A)(ii), the credit

1 determined with respect to such individual
2 under the rules of this subsection shall be in
3 addition to any credit allowable with respect to
4 such individual under this section determined
5 without regard to this subsection.

6 “(2) APPLICABLE VETERAN.—The term ‘appli-
7 cable veteran’ means any veteran (as defined in sub-
8 section (d)(3)(B)) who is certified by the designated
9 local agency as having been discharged or released
10 from active duty in the Armed Forces of the United
11 States after September 11, 2001.

12 “(3) ELECTION TO HAVE SUBSECTION NOT
13 APPLY.—A taxpayer may elect (at such time and in
14 such form and manner as the Secretary shall pre-
15 scribe) to have this subsection not apply with respect
16 to an individual for any taxable year.”.

17 (b) EFFECTIVE DATE.—The amendments made by
18 this section shall apply to individuals who begin work for
19 the employer after December 31, 2008.

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