

111TH CONGRESS  
2D SESSION

# S. 3282

To amend the Internal Revenue Code of 1986 to extend the work opportunity tax credit for employers of certain veterans.

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IN THE SENATE OF THE UNITED STATES

APRIL 29, 2010

Mr. SPECTER introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to extend the work opportunity tax credit for employers of certain 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. EXTENSION OF WORK OPPORTUNITY CREDIT**  
4               **FOR UNEMPLOYED VETERANS.**

5           (a) IN GENERAL.—Paragraph (14) of section 51(d)  
6       of the Internal Revenue Code of 1986 is amended—

7               (1) by striking “HIRED IN 2009 OR 2010” in the  
8       heading,

9               (2) by striking “who begins work for the em-  
10      ployer during 2009 or 2010” in subparagraph (A),

1           (3) by inserting “who begins work for the em-  
2           ployer during 2009, 2010, 2011, or 2012, and” after  
3           “without regard to clause (ii) thereof” in subpara-  
4           graph (B)(i), and

5           (4) by inserting “who begins work for the em-  
6           ployer during 2009 or 2010 and” after “any indi-  
7           vidual” in subparagraph (B)(ii).

8           (b) **EFFECTIVE DATE.**—The amendments made by  
9           this section shall apply to individuals whose hiring date  
10          (as defined in section 51(d)(11) of the Internal Revenue  
11          Code of 1986) is after December 31, 2010.

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