

113TH CONGRESS  
1ST SESSION

# H. R. 3649

To amend the Internal Revenue Code of 1986 to allow the work opportunity credit for hiring individuals who are veterans or members of the Ready Reserve or National Guard, to make permanent the work opportunity credit, and to expand and make permanent the employer wage credit for employees who are active duty members of the uniformed services.

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## IN THE HOUSE OF REPRESENTATIVES

DECEMBER 4, 2013

Mrs. BUSTOS 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 allow the work opportunity credit for hiring individuals who are veterans or members of the Ready Reserve or National Guard, to make permanent the work opportunity credit, and to expand and make permanent 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. SHORT TITLE.**

4       This Act may be cited as the “Jobs for Heroes Act”.

1 **SEC. 2. WORK OPPORTUNITY CREDIT FOR HIRING VET-**  
2 **ERANS AND MEMBERS OF READY RESERVE**  
3 **OR NATIONAL GUARD.**

4 (a) EXPANSION OF VETERANS ELIGIBLE FOR CRED-  
5 IT.—

6 (1) IN GENERAL.—Section 51(d)(3) of the In-  
7 ternal Revenue Code of 1986 is amended to read as  
8 follows:

9 “(3) QUALIFIED VETERAN.—The term ‘quali-  
10 fied veteran’ means any individual who is certified  
11 by the designated local agency as—

12 “(A)(i) having served on active duty (other  
13 than active duty for training) in the Armed  
14 Forces of the United States for a period of  
15 more than 180 days, or

16 “(ii) having been discharged or released  
17 from active duty in the Armed Forces of the  
18 United States for a service-connected disability,  
19 and

20 “(B) not having any day during the 60-day  
21 period ending on the hiring date which was a  
22 day of extended active duty in the Armed  
23 Forces of the United States.

24 For purposes of subparagraph (B), the term ‘ex-  
25 tended active duty’ means a period of more than 90

1 days during which the individual was on active duty  
2 (other than active duty for training).”.

3 (2) CONFORMING AMENDMENTS.—

4 (A) Section 51(b) of such Code is amended  
5 by adding at the end the following new para-  
6 graphs:

7 “(4) CERTAIN VETERANS.—

8 “(A) A veteran is described in this sub-  
9 paragraph if such veteran is certified by the  
10 designated local agency as—

11 “(i) entitled to compensation for a  
12 service-connected disability, and

13 “(ii) having a hiring date which is not  
14 more than 1 year after having been dis-  
15 charged or released from active duty in the  
16 Armed Forces of the United States.

17 “(B) A veteran is described in this sub-  
18 paragraph if such veteran is certified by the  
19 designated local agency as having aggregate pe-  
20 riods of unemployment during the 1-year period  
21 ending on the hiring date which equal or exceed  
22 6 months.

23 “(C) A veteran is described in this sub-  
24 paragraph if such veteran is certified by the  
25 designated local agency as—

1 “(i) entitled to compensation for a  
2 service-connected disability, and

3 “(ii) having aggregate periods of un-  
4 employment during the 1-year period end-  
5 ing on the hiring date which equal or ex-  
6 ceed 6 months.

7 “(5) SERVICE-CONNECTED; COMPENSATION.—  
8 For purposes of paragraph (4), the terms ‘com-  
9 pensation’ and ‘service-connected’ have the meanings  
10 given such terms under section 101 of title 38,  
11 United States Code.”.

12 (B) Section 51(b)(3) of such Code is  
13 amended—

14 (i) by striking “subsection  
15 (d)(3)(A)(ii)(I)” and inserting “paragraph  
16 (4)(A)”,

17 (ii) by striking “subsection  
18 (d)(3)(A)(iv)” and inserting “paragraph  
19 (4)(B)”, and

20 (iii) by striking “subsection  
21 (d)(3)(A)(ii)(II)” and inserting “paragraph  
22 (4)(C)”.

23 (b) APPLICATION OF CREDIT TO MEMBERS OF  
24 READY RESERVE AND NATIONAL GUARD.—

1           (1) IN GENERAL.—Section 51(d)(1) of such  
2       Code is amended by striking “or” at the end of sub-  
3       paragraph (H), by striking the period at the end of  
4       subparagraph (I) and inserting “, or”, and by add-  
5       ing at the end the following new subparagraph:

6                     “(J) a qualified member of the Ready Re-  
7       serve or National Guard.”.

8           (2) QUALIFIED MEMBER OF THE READY RE-  
9       SERVE OR NATIONAL GUARD.—Section 51(d) of such  
10      Code is amended by striking paragraph (14), by re-  
11      designating paragraphs (11), (12), and (13) as para-  
12      graphs (12), (13), and (14), respectively, and by in-  
13      serting after paragraph (10) the following new para-  
14      graph:

15                   “(11) QUALIFIED MEMBER OF THE READY RE-  
16      SERVE OR NATIONAL GUARD.—The term ‘qualified  
17      member of the Ready Reserve or National Guard’  
18      means any individual who is certified by the des-  
19      ignated local agency as being a member of—

20                   “(A) the Ready Reserve (as described in  
21                   section 10142 of title 10, United States Code),  
22                   or

23                   “(B) the National Guard (as defined in  
24                   section 101(c)(1) of such title 10).”.

1 (c) EFFECTIVE DATE.—The amendments made by  
 2 this section shall apply to individuals who begin work for  
 3 the employer after the date of the enactment of this Act.

4 **SEC. 3. WORK OPPORTUNITY CREDIT MADE PERMANENT.**

5 (a) IN GENERAL.—Section 51(c) of the Internal Rev-  
 6 enue Code of 1986 is amended by striking paragraphs (4)  
 7 and (5).

8 (b) EFFECTIVE DATE.—The amendment made by  
 9 this section shall apply to individuals who begin work for  
 10 the employer after December 31, 2013.

11 **SEC. 4. EMPLOYER WAGE CREDIT FOR EMPLOYEES WHO**  
 12 **ARE ACTIVE DUTY MEMBERS OF THE UNI-**  
 13 **FORMED SERVICES EXPANDED AND MADE**  
 14 **PERMANENT.**

15 (a) CREDIT ALLOWABLE TO ALL EMPLOYERS WITH-  
 16 OUT REGARD TO SIZE.—

17 (1) IN GENERAL.—Section 45P(b)(3)(A) of the  
 18 Internal Revenue Code of 1986 is amended by strik-  
 19 ing “any employer which” and all that follows  
 20 through “under a written plan” and inserting “any  
 21 employer which, under a written plan”.

22 (2) CONFORMING AMENDMENTS.—

23 (A) Subsections (a) and (b)(3)(A) of sec-  
 24 tion 45P of such Code are each amended by

1 striking “eligible small business employer” and  
2 inserting “eligible employer”.

3 (B) Section 45P(b)(3) of such Code is  
4 amended by striking “ELIGIBLE SMALL BUSI-  
5 NESS EMPLOYER” in the heading thereof and  
6 inserting “ELIGIBLE EMPLOYER”.

7 (b) CREDIT MADE PERMANENT.—Section 45P of  
8 such Code is amended by striking subsection (f).

9 (c) EFFECTIVE DATE.—The amendments made by  
10 this section shall apply to payments made after December  
11 31, 2013.

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