

113TH CONGRESS
1ST SESSION

H. R. 3759

To amend the Internal Revenue Code of 1986 to extend the employer wage credit for activated military reservists.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 12, 2013

Mr. PETERS of Michigan (for himself and Mr. GRIMM) 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 extend the employer wage credit for activated military reservists.

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 Reserve Small
5 Business Jobs Act of 2013”.

6 **SEC. 2. EXTENSION OF EMPLOYER WAGE CREDIT FOR ACTI-**
7 **VATED MILITARY RESERVISTS.**

8 (a) IN GENERAL.—Section 45P(f) of the Internal
9 Revenue Code of 1986 is amended by striking “December
10 31, 2013” and inserting “December 31, 2018”.

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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