

115TH CONGRESS
1ST SESSION

H. R. 2318

To amend the Internal Revenue Code of 1986 to make employers of spouses of military personnel eligible for the work opportunity credit.

IN THE HOUSE OF REPRESENTATIVES

MAY 3, 2017

Ms. SHEA-PORTER (for herself, Mr. BROWN of Maryland, Mr. GALLEGO, Mr. GARAMENDI, Ms. HANABUSA, Mr. O'HALLERAN, Mr. JONES, Mr. KHANNA, Ms. ROSEN, Mr. CARBAJAL, Ms. LOFGREN, Mr. SCOTT of Virginia, Ms. SPEIER, and Ms. DELAURO) 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 make employers of spouses of military personnel eligible for the work opportunity credit.

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 Hiring
5 Act”.

1 **SEC. 2. ELIGIBILITY OF SPOUSES OF MILITARY PERSONNEL**
2 **FOR THE WORK OPPORTUNITY CREDIT.**

3 (a) IN GENERAL.—Paragraph (1) of section 51(d) of
4 the Internal Revenue Code of 1986 is amended by striking
5 “or” at the end of subparagraph (I), by striking the period
6 at the end of subparagraph (J) and inserting “, or”, and
7 by adding at the end the following new subparagraph:

8 “(K) a qualified military spouse.”.

9 (b) QUALIFIED MILITARY SPOUSE.—Subsection (d)
10 of section 51 of such Code is amended by adding at the
11 end the following new paragraph:

12 “(16) QUALIFIED MILITARY SPOUSE.—The
13 term ‘qualified military spouse’ means any individual
14 who is certified by the designated local agency as
15 being (as of the hiring date) a spouse of a member
16 of the Armed Forces of the United States.”.

17 (c) EFFECTIVE DATE.—The amendments made by
18 this section shall apply to amounts paid or incurred after
19 the date of the enactment of this Act to individuals who
20 begin work for the employer after such date.

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