

116TH CONGRESS  
1ST SESSION

# H. R. 2667

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 10, 2019

Mr. CARTER of Texas 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 Spouses Em-  
5 ployment Act”.

## 6 SEC. 2. ELIGIBILITY OF SPOUSES OF MILITARY PERSONNEL

## FOR THE WORK OPPORTUNITY CREDIT.

8 (a) IN GENERAL.—Paragraph (1) of section 51(d) of  
9 the Internal Revenue Code of 1986 is amended by striking  
10 “or” at the end of subparagraph (I), by striking the period

1 at the end of subparagraph (J) and inserting “, or”, and  
2 by adding at the end the following new subparagraph:

3 “(K) a qualified military spouse.”.

4 (b) **QUALIFIED MILITARY SPOUSE.**—Subsection (d)  
5 of section 51 of such Code is amended by redesignating  
6 paragraphs (12) through (15) as paragraphs (13) through  
7 (16), respectively, and by inserting after paragraph (9) the  
8 following new paragraph:

9 “(11) **QUALIFIED MILITARY SPOUSE.**—The  
10 term ‘qualified military spouse’ means any individual  
11 who is certified by the designated local agency as  
12 being a spouse (determined as of the hiring date) of  
13 a member of the Armed Forces of the United States  
14 who is serving on a period of extended active duty  
15 which includes the hiring date. For purposes of the  
16 preceding sentence, the term ‘extended active duty’  
17 means any period of active duty pursuant to a call  
18 or order to such duty for a period in excess of 90  
19 days or for an indefinite period.”.

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

