

this section” for “with respect to any taxable year, for any portion of such taxable year which is within the period described in subsection (a)(2)(A)(ii)”.

(7) Apprenticeship requirements

Rules similar to the rules of section 45(b)(8) shall apply.

(g) Termination

This section shall not apply to transportation fuel sold after December 31, 2027.

(Added Pub. L. 117-169, title I, §13704(a), Aug. 16, 2022, 136 Stat. 1997.)

Editorial Notes

REFERENCES IN TEXT

The date of the enactment of this section, referred to in subsecs. (b)(1)(B)(i), (iii)(II) and (d)(3), is the date of enactment of Pub. L. 117-169, which was approved Aug. 16, 2022.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Pub. L. 117-169, title I, §13704(c), Aug. 16, 2022, 136 Stat. 2003, provided that: “The amendments made by this section [enacting this section and amending sections 25C, 30C, 38, and 4101 of this title] shall apply to transportation fuel produced after December 31, 2024.”

§ 45AA. Military spouse retirement plan eligibility credit for small employers

(a) In general

For purposes of section 38, in the case of any eligible small employer, the military spouse retirement plan eligibility credit determined under this section for any taxable year is an amount equal to the sum of—

(1) \$200 with respect to each military spouse who is an employee of such employer and who participates in an eligible defined contribution plan of such employer at any time during such taxable year, plus

(2) so much of the contributions made by such employer (other than an elective deferral (as defined in section 402(g)(3))¹ to all such plans with respect to such employee during such taxable year as do not exceed \$300.

(b) Limitation

An individual shall only be taken into account as a military spouse under subsection (a) for the taxable year which includes the date on which such individual began participating in the eligible defined contribution plan of the employer and the 2 succeeding taxable years.

(c) Eligible small employer

For purposes of this section, the term “eligible small employer” means an eligible employer (as defined in section 408(p)(2)(C)(i)(I)).²

(d) Military spouse

For purposes of this section—

(1) In general

The term “military spouse” means, with respect to any employer, any individual who is

married (within the meaning of section 7703 as of the first date that the employee is employed by the employer) to an individual who is a member of the uniformed services (as defined section 101(a)(5) of title 10, United States Code) serving on active duty. For purposes of this section, an employer may rely on an employee’s certification that such employee’s spouse is a member of the uniformed services if such certification provides the name, rank, and service branch of such spouse.

(2) Exclusion of highly compensated employees

With respect to any employer, the term “military spouse” shall not include any individual if such individual is a highly compensated employee of such employer (within the meaning of section 414(q)).

(e) Eligible defined contribution plan

For purposes of this section, the term “eligible defined contribution plan” means, with respect to any eligible small employer, any defined contribution plan (as defined in section 414(i)) of such employer if, under the terms of such plan—

(1) military spouses employed by such employer are eligible to participate in such plan not later than the date which is 2 months after the date on which such individual begins employment with such employer, and

(2) military spouses who are eligible to participate in such plan—

(A) are immediately eligible to receive an amount of employer contributions under such plan which is not less than the amount of such contributions that a similarly situated participant who is not a military spouse would be eligible to receive under such plan after 2 years of service, and

(B) immediately have a nonforfeitable right to the employee’s accrued benefit derived from employer contributions under such plan.

(f) Aggregation rule

All persons treated as a single employer under subsection (b), (c), (m), or (o) of section 414 shall be treated as one employer for purposes of this section.

(Added Pub. L. 117-328, div. T, title I, §112(a), Dec. 29, 2022, 136 Stat. 5294.)

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Section applicable to taxable years beginning after Dec. 29, 2022, see section 112(e) of Pub. L. 117-328, set out as an Effective Date of 2022 Amendment note under section 38 of this title.

SUBPART E—RULES FOR COMPUTING INVESTMENT CREDIT

Sec.	Amount of credit.
46.	Rehabilitation credit.
47.	Energy credit.
48.	Energy credit.
48A.	Qualifying advanced coal project credit.
48B.	Qualifying gasification project credit.
48C.	Qualifying advanced energy project credit.
48D.	Advanced manufacturing investment credit.
48E.	Clean electricity investment credit.
49.	At-risk rules.

¹ So in original. Probably should be followed by another closing parenthesis.

² So in original. Another closing parenthesis probably should precede the period.