

109<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 1352

To amend the Internal Revenue Code of 1986 to allow employers to claim a work opportunity credit for hiring military service personnel returning from service in Iraq or Afghanistan and for hiring their dependents and dependents of deceased personnel.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 16, 2005

Ms. SCHWARTZ of Pennsylvania (for herself and Mr. SCHWARZ of Michigan) 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 employers to claim a work opportunity credit for hiring military service personnel returning from service in Iraq or Afghanistan and for hiring their dependents and dependents of deceased personnel.

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 “Veterans Employment  
5 and Respect Act of 2005”.

1 **SEC. 2. WORK OPPORTUNITY CREDIT ALLOWABLE FOR HIR-**  
2 **ING MILITARY SERVICE PERSONNEL RE-**  
3 **TURNING FROM SERVICE IN AFGHANISTAN**  
4 **OR IRAQ AND FOR HIRING DEPENDENTS OF**  
5 **AFGHANISTAN AND IRAQ-ERA VETERANS.**

6 (a) IN GENERAL.—Paragraph (1) of section 51(d) of  
7 the Internal Revenue Code of 1986 (relating to members  
8 of targeted groups) is amended by striking “or” at the  
9 end of subparagraph (G), by striking the period at the  
10 end of subparagraph (H) and inserting a comma, and by  
11 adding at the end the following new subparagraphs:

12 “(I) a qualified veteran of Afghanistan or  
13 Iraq, or

14 “(J) a qualified dependent of an Afghani-  
15 stan or Iraq-era veteran.” .

16 (b) DEFINITIONS.—Subsection (d) of section 51 of  
17 such Code is amended by redesignating paragraphs (10)  
18 through (12) as paragraphs (11) through (13), respec-  
19 tively, and by inserting after paragraph (9) the following  
20 new paragraph:

21 “(10) QUALIFIED AFGHANISTAN OR IRAQ VET-  
22 ERANS, ETC.—

23 “(A) QUALIFIED VETERAN OF AFGHANI-  
24 STAN OR IRAQ.—The term ‘qualified veteran of  
25 Afghanistan or Iraq’ means any veteran (as de-

1           fined in paragraph (3)(B)) who is certified by  
2           the designated local agency—

3                   “(i) as having performed services—

4                           “(I) in an area designated by the  
5                           President pursuant to the subpara-  
6                           graph as the ‘Operation Iraqi Free-  
7                           dom Area’ or as the ‘Operation En-  
8                           during Freedom Area’, and

9                           “(II) during the period after Oc-  
10                           tober 6, 2001, before the date that  
11                           the President specifies as the termi-  
12                           nation of United States combatant ac-  
13                           tivities in such area, respectively, and

14                           “(ii) as having a hiring date which is  
15                           not more than 2 years after the date that  
16                           the veteran is discharged or released from  
17                           active duty in the Armed Forces of the  
18                           United States .

19                   “(B)    QUALIFIED    DEPENDENT    OF  
20                   AFGHASISTAN   OR   IRAQ-ERA   VETERAN.—The  
21                   term ‘qualified dependent of an Afghanistan or  
22                   Iraq-era veteran’ means any individual who is  
23                   certified by the designated local agency—

1           “(i) as being a dependent (as defined  
2 in section 401 of title 37, United States  
3 Code) of—

4           “(I) a member of the Armed  
5 Forces of the United States at the  
6 time such member died as a result of  
7 wounds or injuries sustained while  
8 performing services described in sub-  
9 paragraph (A)(i), or

10           “(II) a member of a reserve com-  
11 ponent of the Armed Forces of the  
12 United States at the time such mem-  
13 ber was called or ordered to active  
14 duty if—

15           “(aa) such call or order was  
16 for a period in excess of 180 days  
17 or for an indefinite period, and

18           “(bb) such call or order is  
19 during the period described in  
20 subparagraph (A)(i), and

21           “(ii) as having a hiring date—

22           “(I) in a case to which clause  
23 (i)(I) applies, which is not more than  
24 2 years after the member’s date of  
25 death, and

1                   “(II) in a case to which clause  
2                   (i)(II) applies, which is during the pe-  
3                   riod of the member’s active duty.”.

4           (c) EFFECTIVE DATE.—The amendments made by  
5 this section shall apply to individuals beginning work for  
6 the employer after October 6, 2001.

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