

109TH CONGRESS
2^D SESSION

H. R. 5081

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

APRIL 4, 2006

Mr. CARTER (for himself, Mr. REYES, Ms. JACKSON-LEE of Texas, Mr. KUHL of New York, Mr. HAYES, Mr. MCGOVERN, Mr. ROTHMAN, Mr. EVANS, Mr. CALVERT, Mr. GOODE, Mr. WILSON of South Carolina, Mr. STRICKLAND, Mr. GONZALEZ, Mr. MCCAUL of Texas, Mr. KLINE, Mr. LUCAS, Mr. POMBO, Mr. MCKEON, Mr. REHBERG, Mr. PORTER, Mr. CULBERSON, Mr. DELAY, Mr. BURTON of Indiana, Mr. MARCHANT, Mr. JENKINS, Mr. COBLE, Mr. SAM JOHNSON of Texas, Mr. PEARCE, Mr. WALSH, Mr. SMITH of Texas, Ms. HARRIS, Mr. KINGSTON, Ms. GRANGER, Mr. BURGESS, Mr. SHIMKUS, Mr. RENZI, Mr. WAMP, Mr. CANTOR, Mr. SESSIONS, Mr. MCHENRY, Mr. BRADY of Texas, Mrs. BLACKBURN, Mr. ALEXANDER, Mr. DAVIS of Tennessee, Mr. LINCOLN DIAZ-BALART of Florida, Mr. MARIO DIAZ-BALART of Florida, Mr. HAYWORTH, Mr. SHAW, Mr. BONILLA, Mr. GERLACH, Mr. KELLER, Mr. BARRETT of South Carolina, Mr. NEUGEBAUER, Mr. FEENEY, Mr. GOHMERT, Mr. MICA, Mr. GINGREY, Mr. GENE GREEN of Texas, Mr. ORTIZ, Mr. EDWARDS, Ms. GINNY BROWN-WAITE of Florida, Mr. OTTER, Mr. TERRY, Mr. ROGERS of Alabama, Mr. ROGERS of Michigan, Mr. LINDER, Mr. COLE of Oklahoma, Mr. SIMMONS, Mr. OXLEY, Mr. DOOLITTLE, Mr. HASTINGS of Washington, Mr. HUNTER, Mr. AKIN, Mr. POE, Mr. EHLERS, Mrs. MYRICK, Mr. YOUNG of Alaska, Mr. PETRI, Mr. MARSHALL, Mr. SULLIVAN, Mr. JONES of North Carolina, Mr. PAUL, Mrs. LOWEY, Mr. KING of New York, Mr. BONNER, Mr. COOPER, Mr. LAHOOD, Mrs. CUBIN, Mr. ENGLISH of Pennsylvania, Mrs. CAPITO, Mrs. MUSGRAVE, Mr. KING of Iowa, Mr. DANIEL E. LUNGREN of California, Mr. WICKER, Mr. BLUNT, Mr. BOEHNER, Mr. SHUSTER, Mr. GARRETT of New Jersey, Mr. FITZPATRICK of Pennsylvania, Mr. REYNOLDS, Mr. MARKEY, Mr. CAMP, Mr. BISHOP of Georgia, Mr. RYUN of Kansas, Mr. LOBIONDO, and Mr. OSBORNE) 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 of 2006”.

6 **SEC. 2. ELIGIBILITY OF SPOUSES OF MILITARY PERSONNEL**
7 **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 (G), by striking the pe-
11 riod at the end of subparagraph (H) and inserting “, or”,
12 and by adding at the end the following new subparagraph:

13 “(I) a qualified military spouse.”.

14 (b) QUALIFIED MILITARY SPOUSE.—Subsection (d)
15 of section 51 of such Code is amended by redesignating
16 paragraphs (10), (11), and (12) as paragraph (11), (12),
17 and (13), respectively, and by inserting after paragraph
18 (9) the following new paragraph:

19 “(10) QUALIFIED MILITARY SPOUSE.—The
20 term ‘qualified military spouse’ means any individual
21 who is certified by the designated local agency as

1 being a spouse (determined as of the hiring date) of
2 a member of the Armed Forces of the United States
3 who is serving on a period of extended active duty
4 which includes the hiring date. For purposes of the
5 preceding sentence, the term ‘extended active duty’
6 means any period of active duty pursuant to a call
7 or order to such duty for a period in excess of 90
8 days or for an indefinite period.”.

9 (c) TERMINATION.—Subparagraph (B) of section
10 51(c)(4) of such Code (relating to termination) is amended
11 by inserting “(in the case of a qualified military spouse,
12 December 31, 2006)” before the period at the end.

13 (d) CONFORMING AMENDMENT.—Paragraph (1) of
14 section 51A(c) of such Code is amended by striking “sec-
15 tion 51(d)(11)” and inserting “section 51(d)(12)”.

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

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