

110TH CONGRESS
1ST SESSION

H. R. 2682

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

JUNE 12, 2007

Mr. CARTER (for himself, Mr. BISHOP of Georgia, Mr. CULBERSON, Mr. ADERHOLT, Mr. BURTON of Indiana, Mr. LOBIONDO, Mr. BONNER, Mr. SESSIONS, Mr. CONAWAY, Mr. WAMP, Mr. HAYES, Mr. TERRY, Mr. ROGERS of Michigan, Mr. EHLERS, Mr. SOUDER, Ms. GRANGER, Mrs. BONO, Mr. GARRETT of New Jersey, Mr. MARKEY, Mr. NEUGEBAUER, Mr. POE, Mr. BOOZMAN, Mr. PENCE, Ms. PRYCE of Ohio, Mr. EDWARDS, Mr. RADANOVICH, and Mr. MARCHANT) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Armed Services, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

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 2007”.

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 (H), by striking the pe-
6 riod at the end of subparagraph (I) and inserting “, or”,
7 and by adding at the end the following new subparagraph:

8 “(J) a qualified military spouse.”.

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

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

25 (c) **EFFECTIVE DATE.**—The amendments made this
26 section shall apply to amounts paid or incurred after the

1 date of the enactment of this Act to individuals who begin
2 work for the employer after such date.

3 (d) OFFSET.—Section 7307 of title 10, United States
4 Code, is amended—

5 (1) by striking subsection (a);

6 (2) by striking “(b) OTHER VESSELS.— (1) A
7 naval vessel not subject to subsection (a) may” and
8 inserting “(a) AUTHORITY TO TRANSFER AFTER
9 NOTIFICATION.—A naval vessel may”;

10 (3) by striking “(A)” and inserting “(1)”;

11 (4) by striking “(B)” and inserting “(2)”;

12 (5) by striking “(2) For purposes of paragraph
13 (1)(B)” and inserting “(b) CONTINUITY OF SES-
14 SION.—For purposes of subsection (a)(1)”.

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