

110TH CONGRESS
1ST SESSION

H. R. 898

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.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 7, 2007

Ms. SCHWARTZ (for herself and Mr. RAMSTAD) 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 allow employers to claim a work opportunity credit for hiring military service personnel returning from service in Iraq or Afghanistan.

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 2007”.

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 (H), by striking the period at the
 10 end of subparagraph (I) and inserting “, or”, and by add-
 11 ing at the end the following new subparagraph:

12 “(J) a qualified veteran of Afghanistan or
 13 Iraq.”.

14 (b) DEFINITIONS.—Subsection (d) of section 51 of
 15 such Code is amended by redesignating paragraphs (11)
 16 through (13) as paragraphs (12) through (14), respec-
 17 tively, and by inserting after paragraph (10) the following
 18 new paragraph:

19 “(11) QUALIFIED VETERAN OF AFGHANISTAN
 20 OR IRAQ.—The term ‘qualified veteran of Afghani-
 21 stan or Iraq’ means any veteran (as defined in para-
 22 graph (3)(B)) who is certified by the designated
 23 local agency—

24 “(A) as having performed services—

25 “(i) in an area designated by the
 26 President pursuant to the subparagraph as

1 the ‘Operation Iraqi Freedom Area’ or as
2 the ‘Operation Enduring Freedom Area’,
3 and

4 “(ii) during the period after October
5 6, 2001, before the date that the President
6 specifies as the termination of United
7 States combatant activities in such area,
8 respectively, and

9 “(B) as having a hiring date which is not
10 more than 2 years after the date that the vet-
11 eran is discharged or released from active duty
12 in the Armed Forces of the United States .”.

13 (c) EFFECTIVE DATE.—The amendments made by
14 this section shall apply to individuals who begin work for
15 the employer after the date of the enactment of this Act.

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