

111TH CONGRESS
1ST SESSION

H. R. 3908

To amend the Internal Revenue Code of 1986 to provide the work opportunity tax credit with respect to a designated family member of a veteran with a service-connected disability if the veteran is unable to work.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 22, 2009

Mrs. HALVORSON 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 provide the work opportunity tax credit with respect to a designated family member of a veteran with a service-connected disability if the veteran is unable to work.

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 “Families of Disabled
5 Veterans Work Opportunity Act of 2009”.

1 **SEC. 2. CERTIFIED FAMILY MEMBERS OF CERTAIN DIS-**
 2 **ABLED VETERANS TREATED AS QUALIFIED**
 3 **VETERANS FOR PURPOSES OF THE WORK OP-**
 4 **PORTUNITY TAX CREDIT.**

5 (a) IN GENERAL.—Paragraph (3) of section 51(d) of
 6 the Internal Revenue Code of 1986 is amended by adding
 7 at the end the following new subparagraph:

8 “(D) CERTIFIED FAMILY MEMBERS OF
 9 CERTAIN DISABLED VETERANS TREATED AS
 10 QUALIFIED VETERANS.—

11 “(i) IN GENERAL.—A certified family
 12 member of a specified disabled veteran
 13 shall be treated as a qualified veteran for
 14 purposes of this subpart.

15 “(ii) SPECIFIED DISABLED VET-
 16 ERAN.—For purposes of this subpara-
 17 graph, the term ‘specified disabled veteran’
 18 means any veteran who (as determined by
 19 the designated local agency)—

20 “(I) is entitled to compensation
 21 for a service-connected disability,

22 “(II) is unable work by reason of
 23 such service-connected disability, and

24 “(III) would (but for clause (iv))
 25 be eligible for certification as a quali-

1 fied veteran by the designated local
2 agency.

3 “(iii) CERTIFIED FAMILY MEMBER.—

4 For purposes of this subparagraph, the
5 term ‘certified family member’ means the
6 one individual who is certified by the des-
7 ignated local agency as—

8 “(I) being a family member of a
9 specified disabled veteran, and

10 “(II) having been designated by
11 such specified disabled veteran as the
12 certified family member with respect
13 to such veteran.

14 “(iv) ONLY ONE PERSON QUALI-
15 FIED.—In the case of any specified dis-
16 abled veteran—

17 “(I) such veteran shall not be
18 treated as a qualified veteran for pur-
19 poses of this section and the des-
20 ignated local agency shall not certify
21 such veteran as a qualified veteran,
22 and

23 “(II) only one individual shall be
24 treated as a certified family member
25 with respect to such veteran for pur-

1 poses of this section and the des-
2 ignated local agency shall not certify
3 more than one certified family mem-
4 ber with respect to any such vet-
5 eran.”.

6 (b) EFFECTIVE DATE.—The amendment made by
7 this section shall apply to individuals who begin work for
8 the employer after the date of the enactment of this Act.

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