

111TH CONGRESS
2^D SESSION

H. R. 4859

To amend the Internal Revenue Code of 1986 to allow the work opportunity credit to small business which hire individuals who are members of the Ready Reserve or National Guard.

IN THE HOUSE OF REPRESENTATIVES

MARCH 16, 2010

Ms. JENKINS (for herself, Mr. MORAN of Kansas, Mr. TIAHRT, Mr. MOORE of Kansas, Mr. OLSON, Mr. PETRI, Mr. MILLER of Florida, Mr. TAYLOR, Mr. COFFMAN of Colorado, Mrs. LUMMIS, Mr. GUTHRIE, Mr. FLEMING, Mr. COLE, Mr. SULLIVAN, Mr. LUCAS, Mr. TIM MURPHY of Pennsylvania, Mr. GRAVES, Mr. LANCE, Mr. WILSON of South Carolina, Mr. LAMBORN, Mr. WELCH, and Mr. SMITH of Nebraska) 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 the work opportunity credit to small business which hire individuals who are members of the Ready Reserve or National Guard.

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 “Hire A Hero Act of
5 2010”.

1 **SEC. 2. WORK OPPORTUNITY CREDIT TO SMALL BUSI-**
2 **NESSES FOR HIRING MEMBERS OF READY**
3 **RESERVE OR NATIONAL GUARD.**

4 (a) **IN GENERAL.**—Paragraph (1) of section 51(d) of
5 the Internal Revenue Code of 1986 is amended by striking
6 “or” at the end of subparagraph (H), by striking the pe-
7 riod at the end of subparagraph (I) and inserting “, or”,
8 and by adding at the end the following new subparagraph:

9 “(J) in the case of an eligible employer (as
10 defined in section 408(p)(2)(C)(i)), an indi-
11 vidual who is a member of—

12 “(i) the Ready Reserve (as described
13 in section 10142 of title 10, United States
14 Code), or

15 “(ii) the National Guard (as defined
16 in section 101(e)(1) of such title 10).”.

17 (b) **EFFECTIVE DATE.**—

18 (1) **IN GENERAL.**—The amendment made by
19 this section shall apply to wages paid or incurred
20 after the date of the enactment of this Act in tax-
21 able years ending after such date.

22 (2) **CURRENT EMPLOYEES COVERED BY CRED-**
23 **IT.**—For purposes of applying section 51 of the In-
24 ternal Revenue Code of 1986, individuals described
25 in section 51(d)(1)(J) of such Code, as added by
26 this Act, who are employed by an eligible employer

1 (as defined in section 408(p)(2)(C)(i) of such Code)
2 on the date of the enactment of this Act shall be
3 treated as beginning work for such employer on such
4 date.

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