

114TH CONGRESS
1ST SESSION

H. R. 2457

To amend the Internal Revenue Code of 1986 to allow the work opportunity credit to small businesses which hire individuals who are members of the Ready Reserve or National Guard, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

MAY 19, 2015

Ms. PLASKETT 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 businesses which hire individuals who are members of the Ready Reserve or National Guard, and for other purposes.

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 2015”.

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.—Section 51(d)(1) of the Internal
5 Revenue Code of 1986 is amended by striking “or” at the
6 end of subparagraph (H), by striking the period at the
7 end of subparagraph (I) and inserting “, or”, and by add-
8 ing 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 section, who are employed by an eligible em-

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

5 **SEC. 3. PERMANENT EXTENSION OF WORK OPPORTUNITY**

6 **CREDIT FOR EMPLOYERS HIRING QUALIFIED**
7 **VETERANS AND MEMBERS OF READY RE-**
8 **SERVE AND NATIONAL GUARD.**

9 (a) **IN GENERAL.**—Section 51(c)(4) of the Internal
10 Revenue Code of 1986 is amended by inserting “(other
11 than any individual described in subparagraph (B) or (J)
12 of subsection (d)(1))” after “individual”.

13 (b) **EFFECTIVE DATE.**—The amendment made by
14 this section shall apply to individuals who begin work for
15 the employer after December 31, 2014.

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