

116TH CONGRESS
1ST SESSION

H. R. 1196

To amend the Internal Revenue Code of 1986 to allow an increased work opportunity credit with respect to recent veterans, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 13, 2019

Mr. KING of New York (for himself, Miss GONZÁLEZ-COLÓN of Puerto Rico, Mr. WELCH, Ms. WILD, Ms. GABBARD, and Mr. GARAMENDI) 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 an increased work opportunity credit with respect to recent veterans, 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 “Jobs for Veterans Act
5 of 2019”.

1 **SEC. 2. WORK OPPORTUNITY CREDIT FOR RECENT VET-**
2 **ERANS.**

3 (a) WORK OPPORTUNITY CREDIT.—Section 51 of the
4 Internal Revenue Code of 1986 is amended by adding at
5 the end the following new subsection:

6 “(1) SPECIAL RULES FOR VETERANS.—For purposes
7 of this subpart—

8 “(1) IN GENERAL.—In the case of an individual
9 who is an applicable veteran who begins work for the
10 employer after December 31, 2019, and before Jan-
11 uary 1, 2024, the following rules shall apply:

12 “(A) APPLICABLE VETERAN.—Such indi-
13 vidual shall be treated as a member of a tar-
14 geted group.

15 “(B) INCREASED PERCENTAGE.—Sub-
16 section (a) shall be applied by substituting ‘100
17 percent’ for ‘40 percent’.

18 “(C) WAGE LIMITATION.—Paragraph (3)
19 of subsection (b) shall be applied—

20 “(i) by substituting ‘\$5,000’ for
21 ‘\$6,000’, and

22 “(ii) without regard to the parenthet-
23 ical therein.

24 “(D) MINIMUM EMPLOYMENT PERIODS.—
25 Subparagraph (A) of subsection (i)(3) shall be

1 applied by substituting ‘0 percent’ for ‘25 per-
2 cent’.

3 “(E) DISABLED VETERANS.—In the case
4 of such an individual who is a qualified veteran
5 by reason of subsection (d)(3)(A)(ii), the credit
6 determined with respect to such individual
7 under the rules of this subsection shall be in
8 addition to any credit allowable with respect to
9 such individual under this section determined
10 without regard to this subsection.

11 “(2) APPLICABLE VETERAN.—The term ‘appli-
12 cable veteran’ means any veteran (as defined in sub-
13 section (d)(3)(B)) who is certified by the designated
14 local agency as having been discharged or released
15 from active duty in the Armed Forces of the United
16 States after September 11, 2001.

17 “(3) ELECTION TO HAVE SUBSECTION NOT
18 APPLY.—A taxpayer may elect (at such time and in
19 such form and manner as the Secretary shall pre-
20 scribe) to have this subsection not apply with respect
21 to an individual for any taxable year.”.

22 (b) EFFECTIVE DATE.—The amendment made by
23 subsection (a) shall apply to individuals who begin work
24 for the employer after December 31, 2019.

○