

112TH CONGRESS
1ST SESSION

H. R. 3384

To amend the Internal Revenue Code of 1986 to provide a tax credit for the employment of wounded warriors.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 4, 2011

Mr. HEINRICH (for himself and Mr. LUJÁN) 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 a tax credit for the employment of wounded warriors.

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 “Wounded Warriors
5 Employment Opportunity Act of 2011”.

6 **SEC. 2. WOUNDED WARRIORS WORK OPPORTUNITY TAX**

7 **CREDITS.**

8 (a) IN GENERAL.—Paragraph (3) of section 51(b) of
9 the Internal Revenue Code of 1986 is amended by striking
10 “subsection (d)(3)(A)(ii)” and inserting “subsection

1 (d)(3)(A)(ii) (\$24,000 per year in the case of any indi-
2 vidual who is a qualified veteran by reason of subsection
3 (d)(3)(A)(ii)(II) for taxable years ending before January
4 1, 2017”).

5 (b) SIMPLIFIED CERTIFICATION.—Section 51(d) of
6 the Internal Revenue Code of 1986 is amended by adding
7 a new paragraph (15) as follows—

8 “(15) CREDIT ALLOWED FOR UNEMPLOYED
9 DISABLED VETERANS.—

10 “(A) IN GENERAL.—Any qualified veteran
11 under paragraph (3)(A)(ii)(II) will be treated
12 as certified by the designated local agency as
13 having aggregate periods of unemployment if
14 the veteran is certified by the designated local
15 agency as being in receipt of unemployment
16 compensation under State or Federal law for
17 not less than 6 months during the 1-year period
18 ending on the hiring date.

19 “(B) REGULATORY AUTHORITY.—The Sec-
20 retary in his discretion may provide alternative
21 methods for certification.”.

22 (c) EFFECTIVE DATE.—The amendment made by
23 this section shall apply to individuals who begin work for
24 the employer after the date of the enactment of this Act.

○