

112TH CONGRESS  
1ST SESSION

# H. R. 687

To amend the Internal Revenue Code of 1986 to make employers of spouses of military personnel eligible for the work opportunity credit.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 14, 2011

Mr. CARTER (for himself, Mr. BISHOP of Georgia, Mrs. BLACKBURN, Mr. CALVERT, Mr. COURTNEY, Mr. FARR, Mr. FILNER, Mr. KISSELL, Mr. LOBIONDO, Mr. MCCAUL, Mr. MCCOTTER, Mrs. McMORRIS RODGERS, Mr. RUPPERSBERGER, Mr. RYAN of Ohio, Mr. WOLF, and Mr. YOUNG of Florida) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to make employers of spouses of military personnel eligible for the work opportunity credit.

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 “Military Spouses Em-  
5 ployment Act”.

1 **SEC. 2. ELIGIBILITY OF SPOUSES OF MILITARY PERSONNEL**  
2 **FOR THE WORK OPPORTUNITY CREDIT.**

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

8 “(J) a qualified military spouse.”.

9 (b) **QUALIFIED MILITARY SPOUSE.**—Subsection (d)  
10 of section 51 of such Code is amended by redesignating  
11 paragraphs (11) through (14) as paragraphs (12) through  
12 (15), respectively, and by inserting after paragraph (9) the  
13 following new paragraph:

14 “(11) **QUALIFIED MILITARY SPOUSE.**—The  
15 term ‘qualified military spouse’ means any individual  
16 who is certified by the designated local agency as  
17 being a spouse (determined as of the hiring date) of  
18 a member of the Armed Forces of the United States  
19 who is serving on a period of extended active duty  
20 which includes the hiring date. For purposes of the  
21 preceding sentence, the term ‘extended active duty’  
22 means any period of active duty pursuant to a call  
23 or order to such duty for a period in excess of 90  
24 days or for an indefinite period.”.

25 (c) **EFFECTIVE DATE.**—The amendments made this  
26 section shall apply to amounts paid or incurred after the

- 1 date of the enactment of this Act to individuals who begin
- 2 work for the employer after such date.

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