

114TH CONGRESS
1ST SESSION

H. R. 3003

To amend the Internal Revenue Code of 1986 to allow the work opportunity credit for hiring individuals who are veterans or members of the Ready Reserve or National Guard, to make permanent the work opportunity credit, and to expand and make permanent the employer wage credit for employees who are active duty members of the uniformed services.

IN THE HOUSE OF REPRESENTATIVES

JULY 9, 2015

Mrs. BUSTOS (for herself, Mrs. KIRKPATRICK, Ms. KELLY of Illinois, Ms. EDWARDS, and Mr. QUIGLEY) 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 for hiring individuals who are veterans or members of the Ready Reserve or National Guard, to make permanent the work opportunity credit, and to expand and make permanent the employer wage credit for employees who are active duty members of the uniformed services.

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 Heroes Act”.

1 **SEC. 2. WORK OPPORTUNITY CREDIT FOR HIRING VET-**
2 **ERANS AND MEMBERS OF READY RESERVE**
3 **OR NATIONAL GUARD.**

4 (a) EXPANSION OF VETERANS ELIGIBLE FOR CRED-
5 IT.—

6 (1) IN GENERAL.—Section 51(d)(3) of the In-
7 ternal Revenue Code of 1986 is amended to read as
8 follows:

9 “(3) QUALIFIED VETERAN.—The term ‘quali-
10 fied veteran’ means any individual who is certified
11 by the designated local agency as—

12 “(A)(i) having served on active duty (other
13 than active duty for training) in the Armed
14 Forces of the United States for a period of
15 more than 180 days, or

16 “(ii) having been discharged or released
17 from active duty in the Armed Forces of the
18 United States for a service-connected disability,
19 and

20 “(B) not having any day during the 60-day
21 period ending on the hiring date which was a
22 day of extended active duty in the Armed
23 Forces of the United States.

24 For purposes of subparagraph (B), the term ‘ex-
25 tended active duty’ means a period of more than 90

1 days during which the individual was on active duty
2 (other than active duty for training).”.

3 (2) CONFORMING AMENDMENTS.—

4 (A) Section 51(b) of such Code is amended
5 by adding at the end the following new para-
6 graphs:

7 “(4) CERTAIN VETERANS.—

8 “(A) A veteran is described in this sub-
9 paragraph if such veteran is certified by the
10 designated local agency as—

11 “(i) entitled to compensation for a
12 service-connected disability, and

13 “(ii) having a hiring date which is not
14 more than 1 year after having been dis-
15 charged or released from active duty in the
16 Armed Forces of the United States.

17 “(B) A veteran is described in this sub-
18 paragraph if such veteran is certified by the
19 designated local agency as having aggregate pe-
20 riods of unemployment during the 1-year period
21 ending on the hiring date which equal or exceed
22 6 months.

23 “(C) A veteran is described in this sub-
24 paragraph if such veteran is certified by the
25 designated local agency as—

1 “(i) entitled to compensation for a
2 service-connected disability, and

3 “(ii) having aggregate periods of un-
4 employment during the 1-year period end-
5 ing on the hiring date which equal or ex-
6 ceed 6 months.

7 “(5) SERVICE-CONNECTED; COMPENSATION.—
8 For purposes of paragraph (4), the terms ‘com-
9 pensation’ and ‘service-connected’ have the meanings
10 given such terms under section 101 of title 38,
11 United States Code.”.

12 (B) Section 51(b)(3) of such Code is
13 amended—

14 (i) by striking “subsection
15 (d)(3)(A)(ii)(I)” and inserting “paragraph
16 (4)(A)”,

17 (ii) by striking “subsection
18 (d)(3)(A)(iv)” and inserting “paragraph
19 (4)(B)”, and

20 (iii) by striking “subsection
21 (d)(3)(A)(ii)(II)” and inserting “paragraph
22 (4)(C)”.

23 (b) APPLICATION OF CREDIT TO MEMBERS OF
24 READY RESERVE AND NATIONAL GUARD.—

1 (1) IN GENERAL.—Section 51(d)(1) of such
2 Code is amended by striking “or” at the end of sub-
3 paragraph (H), by striking the period at the end of
4 subparagraph (I) and inserting “, or”, and by add-
5 ing at the end the following new subparagraph:

6 “(J) a qualified member of the Ready Re-
7 serve or National Guard.”.

8 (2) QUALIFIED MEMBER OF THE READY RE-
9 SERVE OR NATIONAL GUARD.—Section 51(d) of such
10 Code is amended by striking paragraph (14), by re-
11 designating paragraphs (11), (12), and (13) as para-
12 graphs (12), (13), and (14), respectively, and by in-
13 sserting after paragraph (10) the following new para-
14 graph:

15 “(11) QUALIFIED MEMBER OF THE READY RE-
16 SERVE OR NATIONAL GUARD.—The term ‘qualified
17 member of the Ready Reserve or National Guard’
18 means any individual who is certified by the des-
19 ignated local agency as being a member of—

20 “(A) the Ready Reserve (as described in
21 section 10142 of title 10, United States Code),

22 or

23 “(B) the National Guard (as defined in
24 section 101(c)(1) of such title 10).”.

1 (c) EFFECTIVE DATE.—The amendments made by
 2 this section shall apply to individuals who begin work for
 3 the employer after the date of the enactment of this Act.

4 **SEC. 3. WORK OPPORTUNITY CREDIT MADE PERMANENT.**

5 (a) IN GENERAL.—Section 51(c) of the Internal Rev-
 6 enue Code of 1986 is amended by striking paragraphs (4)
 7 and (5).

8 (b) EFFECTIVE DATE.—The amendment made by
 9 this section shall apply to individuals who begin work for
 10 the employer after December 31, 2015.

11 **SEC. 4. EMPLOYER WAGE CREDIT FOR EMPLOYEES WHO**
 12 **ARE ACTIVE DUTY MEMBERS OF THE UNI-**
 13 **FORMED SERVICES EXPANDED AND MADE**
 14 **PERMANENT.**

15 (a) CREDIT ALLOWABLE TO ALL EMPLOYERS WITH-
 16 OUT REGARD TO SIZE.—

17 (1) IN GENERAL.—Section 45P(b)(3)(A) of the
 18 Internal Revenue Code of 1986 is amended by strik-
 19 ing “any employer which” and all that follows
 20 through “under a written plan” and inserting “any
 21 employer which, under a written plan”.

22 (2) CONFORMING AMENDMENTS.—

23 (A) Subsections (a) and (b)(3)(A) of sec-
 24 tion 45P of such Code are each amended by

1 striking “eligible small business employer” and
2 inserting “eligible employer”.

3 (B) Section 45P(b)(3) of such Code is
4 amended by striking “ELIGIBLE SMALL BUSI-
5 NESS EMPLOYER” in the heading thereof and
6 inserting “ELIGIBLE EMPLOYER”.

7 (b) CREDIT MADE PERMANENT.—Section 45P of
8 such Code is amended by striking subsection (f).

9 (c) EFFECTIVE DATE.—The amendments made by
10 this section shall apply to payments made after December
11 31, 2015.

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