

117TH CONGRESS
1ST SESSION

S. 1532

To provide a work opportunity tax credit for military spouses and to provide for flexible spending arrangements for childcare services for uniformed services families.

IN THE SENATE OF THE UNITED STATES

MAY 10, 2021

Mr. KAINE (for himself, Mr. BOOZMAN, and Mr. TILLIS) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To provide a work opportunity tax credit for military spouses and to provide for flexible spending arrangements for childcare services for uniformed services families.

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 and Childcare
5 for Military Families Act of 2021”.

6 **SEC. 2. WORK OPPORTUNITY TAX CREDIT FOR MILITARY**
7 **SPOUSES.**

8 (a) IN GENERAL.—Section 51(d)(1) of the Internal
9 Revenue Code of 1986 is amended—

1 (1) by striking “or” at the end of subparagraph
 2 (I),

3 (2) by striking the period at the end of sub-
 4 paragraph (J) and inserting “, or”, and

5 (3) by adding at the end the following new sub-
 6 paragraph:

7 “(K) a qualified military spouse.”.

8 (b) QUALIFIED MILITARY SPOUSE.—Section 51(d) of
 9 the Internal Revenue Code of 1986 is amended by adding
 10 at the end the following new paragraph:

11 “(16) QUALIFIED MILITARY SPOUSE.—The
 12 term ‘qualified military spouse’ means an individual
 13 who is certified by the designated local agency as
 14 being, as of the hiring date, the spouse or domestic
 15 partner (as recognized under State law or by the
 16 Armed Forces) of a member of the Armed Forces.”.

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

20 **SEC. 3. FLEXIBLE SPENDING ARRANGEMENTS FOR**
 21 **CHILDCARE SERVICES FOR UNIFORMED**
 22 **SERVICES FAMILIES.**

23 (a) FSAS REQUIRED.—Not later than 12 months
 24 after the date of enactment of this Act, the Secretary con-
 25 cerned shall establish procedures to implement flexible

1 spending arrangements with respect to basic pay and com-
2 pensation for members of the uniformed services (as de-
3 fined in section 101 of title 37, United States Code) for
4 childcare services for dependent children of such members
5 on a pre-tax basis in accordance with sections 125 and
6 129 of the Internal Revenue Code of 1986.

7 (b) CONSIDERATIONS.—The procedures required by
8 subsection (a) shall take into account the considerations
9 specified in section 663(b) of the National Defense Au-
10 thorization Act for Fiscal Year 2010 (Public Law 111–
11 84; 123 Stat. 2371) and such other considerations as the
12 Secretaries concerned consider appropriate.

13 (c) SECRETARY CONCERNED DEFINED.—In this sec-
14 tion, the term “Secretary concerned” means the following:

15 (1) The Secretary of Defense, with respect to
16 members of the Army, the Navy, the Marine Corps,
17 and the Air Force.

18 (2) The Secretary of Homeland Security, with
19 respect to members of the Coast Guard.

20 (3) The Secretary of Commerce, with respect to
21 officers of the commissioned officer corps of the Na-
22 tional Oceanic and Atmospheric Administration.

- 1 (4) The Secretary of Health and Human Serv-
2 ices, with respect to members of the Public Health
3 Service.

