

117TH CONGRESS
1ST SESSION

S. 94

To amend the Internal Revenue Code of 1986 to provide the work opportunity tax credit with respect to hiring veterans who are receiving educational assistance under laws administered by the Secretary of Veterans Affairs or Defense.

IN THE SENATE OF THE UNITED STATES

JANUARY 28, 2021

Ms. ROSEN (for herself, Mr. MORAN, Mr. CRAMER, Ms. STABENOW, Mr. DAINES, and Ms. BALDWIN) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to provide the work opportunity tax credit with respect to hiring veterans who are receiving educational assistance under laws administered by the Secretary of Veterans Affairs or Defense.

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 “Hire Student Veterans
5 Act”.

1 **SEC. 2. WORK OPPORTUNITY TAX CREDIT FOR HIRING VET-**
 2 **ERANS RECEIVING EDUCATIONAL ASSIST-**
 3 **ANCE UNDER LAWS ADMINISTERED BY THE**
 4 **SECRETARY OF VETERANS AFFAIRS OR DE-**
 5 **FENSE.**

6 (a) IN GENERAL.—Section 51(d)(3)(A) of the Inter-
 7 nal Revenue Code of 1986 is amended by striking “or”
 8 at the end of clause (iii), by striking the period at the
 9 end of clause (iv) and inserting “, or”, and by adding at
 10 the end the following new clause:

11 “(v) attending an educational institu-
 12 tion by means of educational assistance
 13 provided under chapter 30, 31, 32, 33, or
 14 34 of title 38, United States Code, or
 15 chapter 1606 or 1607 of title 10, United
 16 States Code.”.

17 (b) MODIFICATION OF MINIMUM EMPLOYMENT PE-
 18 RIOD.—Section 51(i)(3)(A) of the Internal Revenue Code
 19 of 1986 is amended by inserting “(other than a qualified
 20 veteran described in subsection (d)(3)(A)(v))” after “In
 21 the case of an individual”.

22 (c) EFFECTIVE DATE.—The amendments 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.

○