AMENDMENT TO RULES COMMITTEE PRINT 117-13

OFFERED BY MR. DELGADO OF NEW YORK

Page 213, after line 9, insert the following:

SEC. _____. ELIGIBILITY OF SPOUSES OF MILITARY PERSONNEL FOR THE WORK OPPORTUNITY CREDIT.

(a) IN GENERAL.—Section 51(d)(1) of the Internal Revenue Code of 1986 is amended by striking “or” at the end of subparagraph (I), by striking the period at the end of subparagraph (J) and inserting “, or”, and by adding at the end the following new subparagraph:

“(K) a qualified military spouse.”.

(b) QUALIFIED MILITARY SPOUSE.—Section 51(d) of such Code is amended by adding at the end the following new paragraph:

“(16) QUALIFIED MILITARY SPOUSE.—The term ‘qualified military spouse’ means any individual who is certified by the designated local agency as being (as of the hiring date) a spouse of a member of the Armed Forces of the United States.”.

(e) EFFECTIVE DATE.—The amendments made by this section shall apply to amounts paid or incurred after
the date of the enactment of this Act to individuals who begin work for the employer after such date.