

**AMENDMENT TO RULES COMMITTEE PRINT 117-**

**13**

**OFFERED BY MR. DELGADO OF NEW YORK**

Page 213, after line 9, insert the following:

1 **SEC. \_\_\_\_ . ELIGIBILITY OF SPOUSES OF MILITARY PER-**  
2 **SONNEL FOR THE WORK OPPORTUNITY**  
3 **CREDIT.**

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

9 “(K) a qualified military spouse.”.

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

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

18 (c) **EFFECTIVE DATE.**—The amendments made by  
19 this section shall apply to amounts paid or incurred after

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

