

AMENDMENT TO RULES COMMITTEE PRINT 119-

33

OFFERED BY MS. LEE OF NEVADA

Page 1208, after line 21, insert the following new section:

1 **SEC. 17___. WORK OPPORTUNITY TAX CREDIT FOR HIRING**
2 **VETERANS RECEIVING EDUCATIONAL AS-**
3 **SISTANCE UNDER LAWS ADMINISTERED BY**
4 **THE SECRETARY OF VETERANS AFFAIRS OR**
5 **DEFENSE.**

6 (a) IN GENERAL.—Section 51(d)(3)(A) of the Inter-
7 nal Revenue Code of 1986 is amended—

8 (1) in clause (iii), by striking “or” at the end,

9 (2) in clause (iv), by striking the period at the
10 end and inserting “, or”, and

11 (3) by adding at the end the following new
12 clause:

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

1 (b) MODIFICATION OF MINIMUM EMPLOYMENT PE-
2 RIOD.—Section 51(i)(3)(A) of such Code is amended by
3 inserting “(other than a qualified veteran described in
4 subsection (d)(3)(A)(v))” after “In the case of an indi-
5 vidual”.

6 (c) EFFECTIVE DATE.—The amendments made by
7 this section shall apply to individuals who begin work for
8 the employer after the date of the enactment of this sec-
9 tion.

