AMENDMENT TO RULES COMMITTEE PRINT 116–57
OFFERED BY MR. NORCROSS OF NEW JERSEY

Page 1115, after line 5, insert the following:

SEC. 1762. WORK OPPORTUNITY TAX CREDIT FOR MILITARY SPOUSES.

(a) In general.—Section 51(d)(1) of the Internal Revenue Code of 1986 is amended—
(1) by striking “or” at the end of subparagraph (I);
(2) by striking the period at the end of subparagraph (J) and inserting “, or”; and
(3) by adding at the end the following new subparagraph:
“(K) a qualified military spouse.”.

(b) Qualified military spouse.—Section 51(d) of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:
“(16) Qualified military spouse.—The term ‘qualified military spouse’ means the spouse or domestic partner (as recognized under State law or by the Armed Forces) of a member of the Armed Forces.”.
(c) **Effective Date.**—The amendments made by this section shall apply to individuals who begin work for the employer after December 31, 2019.