

AMENDMENT TO RULES COMMITTEE PRINT 116-

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OFFERED BY MR. NORCROSS OF NEW JERSEY

Page 1115, after line 5, insert the following:

1 **SEC. 1762. WORK OPPORTUNITY TAX CREDIT FOR MILI-**
2 **TARY SPOUSES.**

3 (a) IN GENERAL.—Section 51(d)(1) of the Internal
4 Revenue Code of 1986 is amended—

5 (1) by striking “or” at the end of subparagraph
6 (I);

7 (2) by striking the period at the end of sub-
8 paragraph (J) and inserting “, or”; and

9 (3) by adding at the end the following new sub-
10 paragraph:

11 “(K) a qualified military spouse.”.

12 (b) QUALIFIED MILITARY SPOUSE.—Section 51(d) of
13 the Internal Revenue Code of 1986 is amended by adding
14 at the end the following new paragraph:

15 “(16) QUALIFIED MILITARY SPOUSE.—The
16 term ‘qualified military spouse’ means the spouse or
17 domestic partner (as recognized under State law or
18 by the Armed Forces) of a member of the Armed
19 Forces.”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to individuals who begin work for
3 the employer after December 31, 2019.

