At the end of subtitle G of title V (page 231, after line 20), add the following new section:

SEC. 30E. CREDIT FOR STATE LICENSURE AND CERTIFICATION COSTS OF MILITARY SPOUSES ARISING BY REASON OF A PERMANENT CHANGE IN THE DUTY STATION OF THE MEMBER OF THE ARMED FORCES TO ANOTHER STATE.

(a) CREDIT.—

(1) IN GENERAL.—Subpart B of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by adding after section 30D the following new section:

“SEC. 30E. STATE LICENSURE AND CERTIFICATION COSTS OF MILITARY SPOUSE ARISING FROM TRANSFER OF MEMBER OF ARMED FORCES TO ANOTHER STATE.

“(a) IN GENERAL.—In the case of an eligible individual, there shall be allowed as a credit against the tax
imposed by this chapter for the taxable year an amount equal to the qualified relicensing costs of such individual which are paid or incurred by the taxpayer during the taxable year.

“(b) MAXIMUM CREDIT.—The credit allowed by this section with respect to each change of duty station shall not exceed $500.

“(c) DEFINITIONS.—For purposes of this section—

“(1) ELIGIBLE INDIVIDUAL.—The term ‘eligible individual’ means any individual—

“(A) who is married to a member of the Armed Forces of the United States at the time that the member moves to another State under a permanent change of station order; and

“(B) who moves to such other State with such member.

“(2) QUALIFIED RELICENSING COSTS.—The term ‘qualified relicensing costs’ costs—

“(A) which are for a license or certification required by the State referred to in paragraph (1) to engage in the profession that such individual engaged in while within the State from which the individual moved; and

“(B) which are paid or incurred during the period beginning on the date that the orders re-
ferred to in paragraph (1)(A) are issued and ending on the date which is 1 year after the reporting date specified in such orders.”

(2) CLERICAL AMENDMENT.—The table of sections for such subpart B is amended by inserting after the item relating to section 30D the following new item:

“Sec. 30E. State licensure and certification costs of military spouse arising from transfer of member of Armed Forces to another State.”

(3) EFFECTIVE DATE.—The amendments made by this subsection shall apply to taxable years beginning after December 31, 2014.

(b) INCREASE IN CONTINUOUS LEVY FOR MEDICARE PROVIDERS AND SUPPLIERS.—

(1) IN GENERAL.—Paragraph (3) of section 6331(h) of the Internal Revenue Code of 1986 is amended by striking “30 percent” and inserting “40 percent”.

(2) EFFECTIVE DATE.—The amendment made by this subsection shall apply to payments made after 180 days after the date of the enactment of this Act.