

**AMENDMENT TO RULES COMM PRINT 114-14**  
**OFFERED BY MR. CARTWRIGHT OF**  
**PENNSYLVANIA AND MR. WALZ OF MINNESOTA**

**H.R. 1735 as ordered reported by the Committee on Armed  
Services**

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

1 **SEC. \_\_\_\_ . CREDIT FOR STATE LICENSURE AND CERTIFI-**  
2 **CATION COSTS OF MILITARY SPOUSES ARIS-**  
3 **ING BY REASON OF A PERMANENT CHANGE**  
4 **IN THE DUTY STATION OF THE MEMBER OF**  
5 **THE ARMED FORCES TO ANOTHER STATE.**

6 (a) CREDIT.—

7 (1) IN GENERAL.—Subpart B of part IV of  
8 subchapter A of chapter 1 of the Internal Revenue  
9 Code of 1986 is amended by adding after section  
10 30D the following new section:

11 **“SEC. 30E. STATE LICENSURE AND CERTIFICATION COSTS**  
12 **OF MILITARY SPOUSE ARISING FROM TRANS-**  
13 **FER OF MEMBER OF ARMED FORCES TO AN-**  
14 **OTHER STATE.**

15 “(a) IN GENERAL.—In the case of an eligible indi-  
16 vidual, there shall be allowed as a credit against the tax

1 imposed by this chapter for the taxable year an amount  
2 equal to the qualified relicensing costs of such individual  
3 which are paid or incurred by the taxpayer during the tax-  
4 able year.

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

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

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

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

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

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

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

24 “(B) which are paid or incurred during the  
25 period beginning on the date that the orders re-

1           ferred to in paragraph (1)(A) are issued and  
2           ending on the date which is 1 year after the re-  
3           porting date specified in such orders.”.

4           (2) CLERICAL AMENDMENT.—The table of sec-  
5           tions for such subpart B is amended by inserting  
6           after the item relating to section 30D the following  
7           new item:

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

8           (3) EFFECTIVE DATE.—The amendments made  
9           by this subsection shall apply to taxable years begin-  
10          ning after December 31, 2014.

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

13           (1) IN GENERAL.—Paragraph (3) of section  
14           6331(h) of the Internal Revenue Code of 1986 is  
15           amended by striking “30 percent” and inserting “40  
16           percent”.

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

