

111TH CONGRESS  
2D SESSION

# S. 3232

To amend the Internal Revenue Code of 1986 to make employers of spouses of military personnel eligible for the work opportunity credit.

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IN THE SENATE OF THE UNITED STATES

APRIL 20, 2010

Mr. BURR (for himself and Mr. BURRIS) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to make employers of spouses of military personnel eligible for the work opportunity credit.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Military Spouses Em-  
5 ployment Act”.

6 **SEC. 2. ELIGIBILITY OF SPOUSES OF MILITARY PERSONNEL**

7 **FOR THE WORK OPPORTUNITY CREDIT.**

8 (a) IN GENERAL.—Paragraph (1) of section 51(d) of  
9 the Internal Revenue Code of 1986 is amended by striking  
10 “or” at the end of subparagraph (H), by striking the pe-

1 riod at the end of subparagraph (I) and inserting “, or”,  
 2 and by adding at the end the following new subparagraph:

3 “(J) a qualified military spouse.”.

4 (b) QUALIFIED MILITARY SPOUSE.—Subsection (d)  
 5 of section 51 of the Internal Revenue Code of 1986 is  
 6 amended by redesignating paragraphs (11), (12), (13),  
 7 and (14) as paragraphs (12), (13), (14), and (15), respec-  
 8 tively, and by inserting after paragraph (10) the following  
 9 new paragraph:

10 “(11) QUALIFIED MILITARY SPOUSE.—The  
 11 term ‘qualified military spouse’ means any individual  
 12 who is certified by the designated local agency as  
 13 being a spouse (determined as of the hiring date) of  
 14 a member of the Armed Forces of the United States  
 15 who is serving on a period of extended active duty  
 16 which includes the hiring date. For purposes of the  
 17 preceding sentence, the term ‘extended active duty’  
 18 means any period of active duty pursuant to a call  
 19 or order to such duty for a period in excess of 90  
 20 days or for an indefinite period.”.

21 (c) EFFECTIVE DATE.—The amendments made this  
 22 section shall apply to amounts paid or incurred after the  
 23 date of the enactment of this Act to individuals who begin  
 24 work for the employer after such date.

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