

117TH CONGRESS
1ST SESSION

H. R. 148

To provide a work opportunity tax credit for military spouses and to provide for flexible spending arrangements for childcare services for military families.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 4, 2021

Mr. NORCROSS (for himself, Mr. BEYER, Mrs. LURIA, Ms. HOULAHAN, Mr. FITZPATRICK, and Mr. TURNER) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Armed Services, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To provide a work opportunity tax credit for military spouses and to provide for flexible spending arrangements for childcare services for military families.

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 “Jobs and Childcare
5 for Military Families Act of 2021”.

1 **SEC. 2. WORK OPPORTUNITY TAX CREDIT FOR MILITARY**
 2 **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.”.

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

23 **SEC. 3. FLEXIBLE SPENDING ARRANGEMENTS FOR CHILD-**
 24 **CARE SERVICES FOR MILITARY FAMILIES.**

25 (a) FSAS REQUIRED.—The Secretary concerned
 26 shall establish procedures to implement flexible spending

1 arrangements with respect to basic pay and compensation
2 for members of the Armed Forces for childcare services
3 for dependent children of such members on a pre-tax basis
4 in accordance with the regulations prescribed under sec-
5 tions 106(c) and 125 of the Internal Revenue Code of
6 1986.

7 (b) CONSIDERATIONS.—The procedures required by
8 subsection (a) shall take into account the considerations
9 specified in section 663(b) of the National Defense Au-
10 thorization Act for Fiscal Year 2010 (Public Law 111–
11 84; 123 Stat. 2371) and such other considerations as the
12 Secretaries concerned consider appropriate.

13 (c) SECRETARY CONCERNED DEFINED.—In this sec-
14 tion, the term “Secretary concerned” means the following:

15 (1) The Secretary of Defense, with respect to
16 members of the Army, the Navy, the Marine Corps,
17 and the Air Force.

18 (2) The Secretary of Homeland Security, with
19 respect to members of the Coast Guard.

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