

117TH CONGRESS
1ST SESSION

H. R. 3582

To amend the Internal Revenue Code of 1986 to temporarily increase the work opportunity tax credit as applied to certain veterans.

IN THE HOUSE OF REPRESENTATIVES

MAY 28, 2021

Mr. FALLON (for himself, Mr. JACKSON, Mr. VEASEY, and Mr. VELA) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to temporarily increase the work opportunity tax credit as applied to certain veterans.

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 “Veteran Employment
5 Recovery Act”.

1 **SEC. 2. TEMPORARY INCREASE IN WORK OPPORTUNITY**
2 **CREDIT AMOUNTS FOR CERTAIN VETERANS.**

3 (a) IN GENERAL.—Section 51(b) of the Internal Rev-
4 enue Code of 1986 is amended by adding at the end the
5 following new paragraph:

6 “(4) SPECIAL RULE FOR TAXABLE YEAR 2021.—
7 In the case of a taxable year beginning in 2021,
8 paragraph 3 shall be applied with respect to an un-
9 employed veteran by substituting ‘\$12,000’ for
10 ‘\$6,000’ and by substituting ‘\$28,000’ for
11 ‘14,000’.”.

12 (b) EFFECTIVE DATE.—The amendment made by
13 this section shall apply to taxable years beginning after
14 December 31, 2020.

○