

117TH CONGRESS  
1ST SESSION

# H. R. 143

To amend the Internal Revenue Code of 1986 to provide a tax credit to encourage private employers to hire veterans, to amend title 38, United States Code, to clarify the reasonable efforts an employer may make under the Uniformed Services Employment and Reemployment Rights Act with respect to hiring veterans, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 4, 2021

Ms. JACKSON LEE introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Veterans' Affairs, 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

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## A BILL

To amend the Internal Revenue Code of 1986 to provide a tax credit to encourage private employers to hire veterans, to amend title 38, United States Code, to clarify the reasonable efforts an employer may make under the Uniformed Services Employment and Reemployment Rights Act with respect to hiring veterans, and for other purposes.

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

1 **SECTION 1. SHORT TITLE; FINDINGS.**

2 (a) SHORT TITLE.—This Act may be cited as the  
3 “Helping to Encourage Real Opportunity for Veterans  
4 Transitioning from Battlespace to Workplace Act of  
5 2021” or the “HERO Transition from Battlespace to  
6 Workplace Act of 2021”.

7 (b) FINDINGS.—Congress finds the following:

8 (1) The majority of men and women  
9 transitioning from the Armed Services to the civilian  
10 sector have experienced difficulty in making the  
11 transition and regard their greatest challenge to be  
12 finding a job that is meaningful to them even though  
13 nearly 90 percent of them believe they have the gen-  
14 eral skills needed to land their ideal job such as  
15 problem solving, leadership, ethics, and time man-  
16 agement and most believe they possess specific mar-  
17 ketable skills, such as information technology, health  
18 care, mechanical, and aviation.

19 (2) Among the biggest challenges veterans face  
20 in securing suitable employment in the civilian sector  
21 are: overcoming the difficulty in translating to em-  
22 ployers the value of the skills they learned in the  
23 military; competing with candidates who have been  
24 in the workforce longer; the perceived reluctance of  
25 employers to hire due to concerns about multiple de-  
26 ployments or military training and time commit-

1       ments of the Reserve Component; and fears of deal-  
2       ing with veterans’ disabilities.

3           (3) Studies have shown that more than 80 per-  
4       cent of veterans transitioning from military service  
5       to the civilian sector regard employer-provided vet-  
6       eran support programs as “critical” or “important”  
7       to their success and believe it is important for em-  
8       ployers to provide flexible leave for the health issues  
9       they face.

10 **SEC. 2. TAX CREDIT FOR MILITARY RELATIONS MANAGERS.**

11       (a) IN GENERAL.—Subpart D of part IV of sub-  
12 chapter A of chapter 1 of the Internal Revenue Code of  
13 1986 (relating to business-related credits) is amended by  
14 adding at the end the following new section:

15 **“SEC. 45U. MILITARY RELATIONS MANAGER.**

16       “(a) ALLOWANCE OF CREDIT.—For purposes of sec-  
17 tion 38, in the case of an employer, the military relations  
18 manager tax credit determined under this section for a  
19 taxable year is an amount equal to \$1,000 multiplied by  
20 the number of veterans—

21           “(1) who begin work for the employer in the  
22 taxable year or preceding taxable year of the em-  
23 ployer, and

24           “(2) with respect to whom a qualified military  
25 relations manager is exercising the duties described

1 in section 4303(17)(B) of title 38, United States  
2 Code.

3 “(b) LIMITATIONS.—

4 “(1) MAXIMUM NUMBER OF VETERANS PER  
5 MILITARY RELATIONS MANAGER.—Not more than 25  
6 veterans hired in a taxable year may be taken into  
7 account under subsection (a) for each qualified mili-  
8 tary relations manager.

9 “(2) MINIMUM SERVICE WITH EMPLOYER.—A  
10 veteran may not be taken into account for purposes  
11 of subsection (a) until the veteran has provided con-  
12 tinuous service for the employer for the 8-month pe-  
13 riod beginning on the day the veteran first begins  
14 work with the employer and with respect to whom  
15 the qualified military relations manager is exercising  
16 the duties described in section 4303(17)(B) of title  
17 38, United States Code.

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

19 “(1) QUALIFIED MILITARY RELATIONS MAN-  
20 AGER.—For purposes of this section, the term  
21 ‘qualified military relations manager’ means, with  
22 respect to an employer, a military relations manager  
23 with the qualities described in section 4303(17)(A)  
24 of title 38, United States Code, who has been des-  
25 ignated by the taxpayer to participate in the hiring

1 process and who carries out the duties described in  
2 section 4303(17)(B) of such Code.

3 “(2) VETERAN.—The term ‘veteran’ has the  
4 meaning given such term by section 101(2) of title  
5 38, United States Code.

6 “(d) AGGREGATION RULE FOR EMPLOYER.—All per-  
7 sons treated as a single employer for purposes of sub-  
8 section (a) or (b) of section 52 shall be treated as one  
9 person for purposes of this section.

10 “(e) REGULATIONS.—The Secretary shall prescribe  
11 such regulations or other guidance as the Secretary deter-  
12 mines necessary or appropriate to carry out this section.”.

13 (b) CREDIT MADE PART OF GENERAL BUSINESS  
14 CREDIT.—Subsection (b) of section 38 of such Code is  
15 amended—

16 (1) by striking “plus” at the end of paragraph  
17 (32),

18 (2) by striking the period at the end of para-  
19 graph (33) and inserting “, plus”, and

20 (3) by adding at the end the following new  
21 paragraph:

22 “(34) the military relations manager tax credit  
23 determined under section 45U(a).”.

24 (c) CLERICAL AMENDMENT.—The table of sections  
25 for subpart D of part IV of subchapter A of chapter 1

1 of such Code is amended by adding at the end the fol-  
 2 lowing new item:

“Sec. 45U. Military Relations Manager.”.

3 (d) **EFFECTIVE DATE.**—The amendments made by  
 4 this section shall apply to taxable years beginning after  
 5 the date of the enactment of this Act.

6 **SEC. 3. HIRING OF VETERANS.**

7 (a) **IMPROVEMENTS TO USERRA.**—

8 (1) **REASONABLE EFFORTS OF EMPLOYER.**—  
 9 Section 4303 of title 38, United States Code, is  
 10 amended—

11 (A) in paragraph (10), by inserting before  
 12 the period at the end the following: “, and may  
 13 include designating an employee as a military  
 14 relations manager and using the military skills  
 15 translator database”; and

16 (B) by adding at the end the following new  
 17 paragraphs:

18 “(17) The term ‘military relations manager’  
 19 means an individual employed by an employer—

20 “(A) who is an expert in—

21 “(i) the process of transitioning from  
 22 being a member of the Armed Forces to  
 23 being a civilian; and

24 “(ii) translating the skills, experience,  
 25 and training gained in the Armed Forces

1 to skills, experience, and training needed in  
 2 the private sector; and

3 “(B) whose duties include—

4 “(i) acting as a liaison between the  
 5 employer and individuals covered under  
 6 this chapter;

7 “(ii) assisting the human resources  
 8 personnel of the employer in evaluating in-  
 9 dividuals covered under this chapter seek-  
 10 ing employment with the employer, includ-  
 11 ing by using the military skills translator  
 12 database; and

13 “(iii) serving as a mentor to individ-  
 14 uals covered under this chapter who are  
 15 employees of the employer.

16 “(18) The term ‘military skills translator data-  
 17 base’ means the database that the Secretary of Vet-  
 18 erans Affairs maintains on a public Internet website  
 19 to assist veterans, explain how skills, experience, and  
 20 training gained in the Armed Forces relates to civil-  
 21 ian skills, experiences, and training.”.

22 (2) COMPLIANCE.—Section 4322(d) of title 38,  
 23 United States Code, is amended by adding after the  
 24 period at the end the following new sentence: “Such  
 25 compliance may include the employer designating an

1 employee to act as a military relations manager and  
2 using the military skills translator database main-  
3 tained by the Secretary of Veterans Affairs when as-  
4 sessing a person for initial employment.”.

5 (b) MILITARY SKILLS TRANSLATOR DATABASE.—

6 The Secretary of Veterans Affairs shall—

7 (1) ensure that the military skills translator  
8 database (as defined by section 4303(18) of title 38,  
9 United States Code, as added by subsection  
10 (a)(1)(B)) may be used by civilian employers to bet-  
11 ter understand the skills, experience, and training of  
12 a veteran who seeks employment with the employer;  
13 and

14 (2) conduct outreach to inform civilian employ-  
15 ers of such database.

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