

115TH CONGRESS  
1ST SESSION

# H. R. 488

To amend the Internal Revenue Code of 1986 to allow a credit against income tax for amounts paid by a spouse of a member of the Armed Forces for a new State license or certification required by reason of a permanent change in the duty station of such member to another State.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 12, 2017

Mr. CARTWRIGHT (for himself, Mr. AMODEI, Ms. BORDALLO, Ms. BROWNLEY of California, Mrs. BUSTOS, Mrs. COMSTOCK, Mr. CONNOLLY, Mr. COSTELLO of Pennsylvania, Mr. COURTNEY, Mr. CUMMINGS, Ms. DELBENE, Mr. DOGGETT, Mr. ELLISON, Mr. ENGEL, Mr. FARENTHOLD, Mr. FOSTER, Ms. GABBARD, Mr. GARAMENDI, Mr. HECK, Mr. HIMES, Mr. HURD, Mr. SENSENBRENNER, Mr. JONES, Mr. KATKO, Mr. KEATING, Mr. KILMER, Mr. LANCE, Mr. LANGEVIN, Mrs. LAWRENCE, Mr. LIPINSKI, Mr. LOBIONDO, Mr. LOEBSACK, Ms. MICHELLE LUJAN GRISHAM of New Mexico, Mr. LYNCH, Mr. MCGOVERN, Mr. MCKINLEY, Mr. MCNERNEY, Ms. NORTON, Mr. PEARCE, Mr. PITTINGER, Mr. QUIGLEY, Mrs. RADEWAGEN, Mr. ROTHFUS, Mr. RUSH, Mr. RYAN of Ohio, Ms. SLAUGHTER, Mr. SOTO, Ms. SPEIER, Mr. THOMPSON of California, Mr. THOMPSON of Pennsylvania, Mr. TIPTON, Mr. TURNER, Mr. WALZ, Mr. YOUNG of Iowa, Mr. MARSHALL, Mr. KNIGHT, Mr. BISHOP of Georgia, and Mr. RUSSELL) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to allow a credit against income tax for amounts paid by a spouse of a member of the Armed Forces for a new State license or certification required by reason of a permanent

change in the duty station of such member to another State.

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 Spouse Job  
 5 Continuity Act of 2017”.

6 **SEC. 2. CREDIT FOR STATE LICENSURE AND CERTIFI-**  
 7 **CATION COSTS OF MILITARY SPOUSES ARIS-**  
 8 **ING BY REASON OF A PERMANENT CHANGE**  
 9 **IN THE DUTY STATION OF THE MEMBER OF**  
 10 **THE ARMED FORCES TO ANOTHER STATE.**

11        (a) IN GENERAL.—Subpart B of part IV of sub-  
 12 chapter A of chapter 1 of the Internal Revenue Code of  
 13 1986 is amended by inserting after section 30D the fol-  
 14 lowing new section:

15 **“SEC. 30E. STATE LICENSURE AND CERTIFICATION COSTS**  
 16 **OF MILITARY SPOUSE ARISING FROM TRANS-**  
 17 **FER OF MEMBER OF ARMED FORCES TO AN-**  
 18 **OTHER STATE.**

19        “(a) IN GENERAL.—In the case of an eligible indi-  
 20 vidual, there shall be allowed as a credit against the tax  
 21 imposed by this chapter for the taxable year an amount  
 22 equal to the qualified relicensing costs of such individual  
 23 which are paid or incurred by the taxpayer during the tax-  
 24 able year.

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

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

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

7                   “(A) who is married to a member of the  
8 Armed Forces of the United States at the time  
9 that the member moves to another State under  
10 a permanent change of station order, and

11                   “(B) who moves to such other State with  
12 such member.

13           “(2) QUALIFIED RELICENSING COSTS.—The  
14 term ‘qualified relicensing costs’ means costs—

15                   “(A) which are for a license or certification  
16 required by the State referred to in paragraph  
17 (1) to engage in the profession that such indi-  
18 vidual engaged in while within the State from  
19 which the individual moved, and

20                   “(B) which are paid or incurred during the  
21 period beginning on the date that the orders re-  
22 ferred to in paragraph (1)(A) are issued and  
23 ending on the date which is 1 year after the re-  
24 porting date specified in such orders.”.

1           (b) CLERICAL AMENDMENT.—The table of sections  
2 for such subpart A is amended by inserting after the item  
3 relating to section 30D the following new item:

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

4           (c) EFFECTIVE DATE.—The amendments made by  
5 this section shall apply to taxable years beginning after  
6 December 31, 2016.

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