118TH CONGRESS
1ST SESSION

S. 596

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

IN THE SENATE OF THE UNITED STATES

MARCH 1, 2023

Mr. KAINE (for himself, Mr. BOOZMAN, Ms. HASSAN, Mr. ROUNDS, Ms. COR-TEZ MASTO, Mr. GRAHAM, Mr. BLUMENTHAL, Mr. CRAMER, Mr. BOOK-ER, Mr. COTTON, Ms. WARREN, Mr. SCOTT of Florida, Mr. WARNOCK, Mrs. BLACKBURN, Mrs. SHAHEEN, Ms. MURKOWSKI, Mr. HICKENLOOPER, Mr. MORAN, Mrs. GILLIBRAND, Mr. HOEVEN, and Mr. WARNER) introduced the following bill; which was read twice and referred to the Committee on Finance

---

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 Spouse Hiring

5 Act''.

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

2 **FOR THE WORK OPPORTUNITY CREDIT.**

3 (a) IN GENERAL.—Paragraph (1) of section 51(d) of

4 the Internal Revenue Code of 1986 is amended by striking

5 "or" at the end of subparagraph (I), by striking the period

6 at the end of subparagraph (J) and inserting ", or", and

7 by adding at the end the following new subparagraph:

8 "(K) a qualified military spouse.".

9 (b) QUALIFIED MILITARY SPOUSE.—Subsection (d)

10 of section 51 of such Code is amended by adding at the

11 end the following new paragraph:

12 "(16) QUALIFIED MILITARY SPOUSE.—The

13 term 'qualified military spouse' means any individual

14 who is certified by the designated local agency as

15 being (as of the hiring date) a spouse of a member

16 of the Armed Forces of the United States.".

17 (c) EFFECTIVE DATE.—The amendments made by

18 this section shall apply to amounts paid or incurred after

19 the date of the enactment of this Act to individuals who

20 begin work for the employer after such date.

○