

113TH CONGRESS
2D SESSION

H. R. 3946

To amend the Internal Revenue Code of 1986 to extend for one year the employer wage credit for employees who are active duty members of the uniformed services.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 28, 2014

Mr. GRAYSON 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 extend for one year the employer wage credit for employees who are active duty members of the uniformed services.

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. EXTENSION OF EMPLOYER WAGE CREDIT FOR**
4 **EMPLOYEES WHO ARE ACTIVE DUTY MEM-**
5 **BERS OF THE UNIFORMED SERVICES.**

6 (a) IN GENERAL.—Subsection (f) of section 45P of
7 the Internal Revenue Code of 1986 is amended by striking
8 “December 31, 2013” and inserting “December 31,
9 2014”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to payments made after December
3 31, 2013.

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