

111TH CONGRESS
2D SESSION

S. 3282

To amend the Internal Revenue Code of 1986 to extend the work opportunity tax credit for employers of certain veterans.

IN THE SENATE OF THE UNITED STATES

APRIL 29, 2010

Mr. SPECTER 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 extend the work opportunity tax credit for employers of 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. EXTENSION OF WORK OPPORTUNITY CREDIT**
4 **FOR UNEMPLOYED VETERANS.**

5 (a) IN GENERAL.—Paragraph (14) of section 51(d)
6 of the Internal Revenue Code of 1986 is amended—

7 (1) by striking “HIRED IN 2009 OR 2010” in the
8 heading,

9 (2) by striking “who begins work for the em-
10 ployer during 2009 or 2010” in subparagraph (A),

1 (3) by inserting “who begins work for the em-
2 ployer during 2009, 2010, 2011, or 2012, and” after
3 “without regard to clause (ii) thereof” in subpara-
4 graph (B)(i), and

5 (4) by inserting “who begins work for the em-
6 ployer during 2009 or 2010 and” after “any indi-
7 vidual” in subparagraph (B)(ii).

8 (b) **EFFECTIVE DATE.**—The amendments made by
9 this section shall apply to individuals whose hiring date
10 (as defined in section 51(d)(11) of the Internal Revenue
11 Code of 1986) is after December 31, 2010.

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