119TH CONGRESS
1ST SESSION

S. 1027

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 13, 2025

Mr. KAINE (for himself, Mr. BOOZMAN, Ms. HASSAN, Mr. ROUNDS, Mrs. SHAHEEN, Mr. HOEVEN, Mr. BLUMENTHAL, Mr. SCOTT of Florida, Mr. WARNER, Mr. CRAMER, Ms. CORTEZ MASTO, Ms. MURKOWSKI, Mr. HICKENLOOPER, Mr. MORAN, and Mr. COTTON) introduced the following bill; which was read twice and referred to the Committee on Finance

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A BILL

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

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ‘‘Military Spouse Hiring Act’’.

SEC. 2. ELIGIBILITY OF SPOUSES OF MILITARY PERSONNEL FOR THE WORK OPPORTUNITY CREDIT.

(a) IN GENERAL.—Paragraph (1) of section 51(d) of the Internal Revenue Code of 1986 is amended by striking "or" at the end of subparagraph (I), by striking the period at the end of subparagraph (J) and inserting ", or", and by adding at the end the following new subparagraph:

"(K) a qualified military spouse.".

(b) QUALIFIED MILITARY SPOUSE.—Subsection (d) of section 51 of such Code is amended by adding at the end the following new paragraph:

"(16) QUALIFIED MILITARY SPOUSE.—The term 'qualified military spouse' means any individual who is certified by the designated local agency as being (as of the hiring date) a spouse of a member of the Armed Forces of the United States.".

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to amounts paid or incurred after the date of the enactment of this Act to individuals who begin work for the employer after such date.

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