

113TH CONGRESS
2D SESSION

H. R. 4110

To amend the Internal Revenue Code of 1986 to provide a tax credit to encourage private employers to hire veterans, to amend title 38, United States Code, to clarify the reasonable efforts an employer may make under the Uniformed Services Employment and Reemployment Rights Act with respect to hiring veterans, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 27, 2014

Ms. JACKSON LEE (for herself, Mr. BISHOP of Georgia, Mr. CLYBURN, Mr. BUTTERFIELD, Mr. CLEAVER, Mr. RANGEL, Mr. VEASEY, and Mr. GARCIA) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Veterans' Affairs, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To amend the Internal Revenue Code of 1986 to provide a tax credit to encourage private employers to hire veterans, to amend title 38, United States Code, to clarify the reasonable efforts an employer may make under the Uniformed Services Employment and Reemployment Rights Act with respect to hiring veterans, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE; FINDINGS.**

2 (a) **SHORT TITLE.**—This Act may be cited as the
3 “Helping to Encourage Real Opportunity for Veterans
4 Transitioning from Battlespace to Workplace Act of
5 2014” or the “HERO Transition from Battlespace to
6 Workplace Act of 2014”.

7 (b) **FINDINGS.**—Congress finds the following:

8 (1) The majority of men and women
9 transitioning from the Armed Services to the civilian
10 sector have experienced difficulty in making the
11 transition and regard their greatest challenge to be
12 finding a job that is meaningful to them even though
13 nearly 90 percent of them believe they have the gen-
14 eral skills needed to land their ideal job such as
15 problem solving, leadership, ethics, and time man-
16 agement and most believe they possess specific mar-
17 ketable skills, such as information technology, health
18 care, mechanical, and aviation.

19 (2) Among the biggest challenges veterans face
20 in securing suitable employment in the civilian sector
21 are: overcoming the difficulty in translating to em-
22 ployers the value of the skills they learned in the
23 military; competing with candidates who have been
24 in the workforce longer; the perceived reluctance of
25 employers to hire due to concerns about multiple de-
26 ployments or military training and time commit-

1 ments of the Reserve Component; and fears of deal-
2 ing with veterans' disabilities.

3 (3) Studies have shown that more than 80 per-
4 cent of veterans transitioning from military service
5 to the civilian sector regard employer-provided vet-
6 eran support programs as “critical” or “important”
7 to their success and believe it is important for em-
8 ployers to provide flexible leave for the health issues
9 they face.

10 **SEC. 2. TAX CREDIT FOR MILITARY RELATIONS MANAGERS.**

11 (a) IN GENERAL.—Subpart D of part IV of sub-
12 chapter A of chapter 1 of the Internal Revenue Code of
13 1986 (relating to business-related credits) is amended by
14 adding at the end the following new section:

15 **“SEC. 45S. MILITARY RELATIONS MANAGER.**

16 “(a) ALLOWANCE OF CREDIT.—For purposes of sec-
17 tion 38, in the case of an employer, the military relations
18 manager tax credit determined under this section for a
19 taxable year is an amount equal to \$1,000 multiplied by
20 the number of veterans—

21 “(1) who begin work for the employer in the
22 taxable year or preceding taxable year of the em-
23 ployer, and

24 “(2) with respect to whom a qualified military
25 relations manager is exercising the duties described

1 in section 4303(17)(B) of title 38, United States
2 Code.

3 “(b) LIMITATIONS.—

4 “(1) MAXIMUM NUMBER OF VETERANS PER
5 MILITARY RELATIONS MANAGER.—Not more than 25
6 veterans hired in a taxable year may be taken into
7 account under subsection (a) for each qualified mili-
8 tary relations manager.

9 “(2) MINIMUM SERVICE WITH EMPLOYER.—A
10 veteran may not be taken into account for purposes
11 of subsection (a) until the veteran has provided con-
12 tinuous service for the employer for the 8-month pe-
13 riod beginning on the day the veteran first begins
14 work with the employer and with respect to whom
15 the qualified military relations manager is exercising
16 the duties described in section 4303(17)(B) of title
17 38, United States Code.

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

19 “(1) QUALIFIED MILITARY RELATIONS MAN-
20 AGER.—For purposes of this section, the term
21 ‘qualified military relations manager’ means, with
22 respect to an employer, a military relations manager
23 with the qualities described in section 4303(17)(A)
24 of title 38, United States Code, who has been des-
25 ignated by the taxpayer to participate in the hiring

1 process and who carries out the duties described in
2 section 4303(17)(B) of such Code.

3 “(2) VETERAN.—The term ‘veteran’ has the
4 meaning given such term by section 101(2) of title
5 38, United States Code.

6 “(d) AGGREGATION RULE FOR EMPLOYER.—All per-
7 sons treated as a single employer for purposes of sub-
8 section (a) or (b) of section 52 shall be treated as one
9 person for purposes of this section.

10 “(e) REGULATIONS.—The Secretary shall prescribe
11 such regulations or other guidance as the Secretary deter-
12 mines necessary or appropriate to carry out this section.”.

13 (b) CREDIT MADE PART OF GENERAL BUSINESS
14 CREDIT.—Subsection (b) of section 38 of such Code is
15 amended by striking “plus” at the end of paragraph (35),
16 by striking the period at the end of paragraph (36) and
17 inserting “, plus”, and by adding at the end the following
18 new paragraph:

19 “(37) the military relations manager tax credit
20 determined under section 45S(a).”.

21 (c) CLERICAL AMENDMENT.—The table of sections
22 for subpart D of part IV of subchapter A of chapter 1
23 of such Code is amended by adding at the end the fol-
24 lowing new item:

“Sec. 45S. Military Relations Manager.”.

1 (d) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 the date of the enactment of this Act.

4 **SEC. 3. HIRING OF VETERANS.**

5 (a) IMPROVEMENTS TO USERRA.—

6 (1) REASONABLE EFFORTS OF EMPLOYER.—

7 Section 4303 of title 38, United States Code, is
8 amended—

9 (A) in paragraph (10), by inserting before
10 the period at the end the following: “, and may
11 include designating an employee as a military
12 relations manager and using the military skills
13 translator database”; and

14 (B) by adding at the end the following new
15 paragraphs:

16 “(17) The term ‘military relations manager’
17 means an individual employed by an employer—

18 “(A) who is an expert in—

19 “(i) the process of transitioning from
20 being a member of the Armed Forces to
21 being a civilian; and

22 “(ii) translating the skills, experience,
23 and training gained in the Armed Forces
24 to skills, experience, and training needed in
25 the private sector; and

1 “(B) whose duties include—

2 “(i) acting as a liaison between the
3 employer and individuals covered under
4 this chapter;

5 “(ii) assisting the human resources
6 personnel of the employer in evaluating in-
7 dividuals covered under this chapter seek-
8 ing employment with the employer, includ-
9 ing by using the military skills translator
10 database; and

11 “(iii) serving as a mentor to individ-
12 uals covered under this chapter who are
13 employees of the employer.

14 “(18) The term ‘military skills translator data-
15 base’ means the database that the Secretary of Vet-
16 erans Affairs maintains on a public Internet website
17 to assist veterans explain how skills, experience, and
18 training gained in the Armed Forces relates to civil-
19 ian skills, experiences, and training.”.

20 (2) COMPLIANCE.—Section 4322(d) of title 38,
21 United States Code, is amended by adding after the
22 period at the end the following new sentence: “Such
23 compliance may include the employer designating an
24 employee to act as a military relations manager and
25 using the military skills translator database main-

1 tained by the Secretary of Veterans Affairs when as-
2 sessing a person for initial employment.”.

3 (b) **MILITARY SKILLS TRANSLATOR DATABASE.**—

4 The Secretary of Veterans Affairs shall—

5 (1) ensure that the military skills translator
6 database (as defined by section 4303(18) of title 38,
7 United States Code, as added by subsection
8 (a)(1)(B)) may be used by civilian employers to bet-
9 ter understand the skills, experience, and training of
10 a veteran who seeks employment with the employer;
11 and

12 (2) conduct outreach to inform civilian employ-
13 ers of such database.

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