

112TH CONGRESS  
1ST SESSION

# H. R. 2995

To amend the Internal Revenue Code of 1986 to provide tax incentives  
for hiring post 9-11 veterans.

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IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 21, 2011

Mr. KEATING introduced the following bill; which was referred to the  
Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to provide  
tax incentives for hiring post 9-11 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. SHORT TITLE.**

4 This Act may be cited as the “Post 9-11 GI Jobs  
5 Act of 2011”.

6 **SEC. 2. FINDINGS.**

7 The Congress finds the following:

8 (1) Veterans make heroic sacrifices to protect  
9 our country.

1           (2) The people of the United States greatly  
2 value military service and recognize the difficult  
3 challenges involved in adjusting to civilian life after  
4 wartime service in the Armed Forces.

5           (3) Veterans from recent wars are dispropor-  
6 tionately unemployed and underemployed.

7           (4) Veterans age 18 to 24, who have served in  
8 the Armed Forces since September 11, 2001, had an  
9 unemployment rate of 20.9 percent in 2010.

10 **SEC. 3. INCREASE IN WORK OPPORTUNITY TAX CREDIT**  
11 **FOR HIRING VETERANS.**

12           (a) IN GENERAL.—Subsection (d) of section 51 of the  
13 Internal Revenue Code of 1986 is amended by adding at  
14 the end the following new paragraph:

15           “(15) CREDIT ALLOWED FOR POST 9-11 VET-  
16 ERANS IN 2011 THROUGH 2014.—

17           “(A) IN GENERAL.—Any post 9-11 veteran  
18 who begins work for the employer after the date  
19 of the enactment of this paragraph shall be  
20 treated as a member of a targeted group for  
21 purposes of this subpart.

22           “(B) INCREASE IN WAGES TAKEN INTO AC-  
23 COUNT.—For purposes of this paragraph, in  
24 the case of a post 9-11 veteran, subsection

1 (b)(3) shall be applied by substituting ‘\$8,000’  
2 for ‘\$6,000’.

3 “(C) POST 9-11 VETERAN.—For purposes  
4 of this paragraph, the term ‘post 9-11 veteran’  
5 means any veteran (as defined in paragraph  
6 (3)(B), determined without regard to clause (ii)  
7 thereof) who is certified by the designated local  
8 agency as having been discharged or released  
9 from active duty in the Armed Forces at any  
10 time after September 11, 2001.

11 “(D) TERMINATION.—For purposes of this  
12 paragraph, subsection (c)(4)(B) shall be applied  
13 by substituting ‘December 31, 2014’ for ‘De-  
14 cember 31, 2011’.”.

15 (b) INCREASE IN CREDIT FOR OTHER VETERANS.—  
16 Paragraph (3) of section 51(b) of such Code is amended  
17 to read as follows:

18 “(3) LIMITATION ON WAGES PER YEAR TAKEN  
19 INTO ACCOUNT.—The amount of the qualified first-  
20 year wages which may be taken into account with re-  
21 spect to any individual shall not exceed—

22 “(A) except as provided in subparagraph  
23 (B) or (C), \$6,000 per year,

24 “(B) in the case of any individual who is  
25 a qualified veteran by reason of subsection

1 (d)(3)(A)(ii), \$14,000 per year for taxable years  
2 ending before January 1, 2015, and \$12,000  
3 per year thereafter, and

4 “(C) in the case of any individual who is  
5 a qualified veteran other than by reason of sub-  
6 section (d)(3)(A)(ii) or being described in sub-  
7 section (d)(15), \$7,500 per year for taxable  
8 years ending before January 1, 2015.”.

9 (c) STUDY REGARDING UNEMPLOYMENT COMPENSA-  
10 TION OF VETERANS.—The Secretary of Veterans Affairs  
11 shall conduct a study that examines the receipt of unem-  
12 ployment compensation by unemployed Post 9-11 veterans  
13 and examines any impediment that may prevent access to  
14 Post 9-11 veterans seeking unemployment compensation.  
15 Not later than 180 days after the date of the enactment  
16 of this Act, the Secretary shall submit the results of the  
17 study to Congress and shall include with such submission  
18 recommendations (if any) for expanding unemployment  
19 compensation to veterans.

20 (d) EFFECTIVE DATE.—The amendments made by  
21 this section shall apply to individuals who begin work for  
22 the employer after the date of the enactment of this Act.

1 **SEC. 4. DEDUCTION FOR INCREASED JOB TRAINING FOR**  
2 **POST 9-11 VETERANS.**

3 (a) IN GENERAL.—Part VI of subchapter B of chap-  
4 ter I of the Internal Revenue Code of 1986 is amended  
5 by adding at the end the following new section:

6 **“SEC. 200. INCREASED JOB TRAINING FOR POST 9-11 VET-**  
7 **ERANS.**

8 “(a) ALLOWANCE OF DEDUCTION.—There shall be  
9 allowed as a deduction the qualified job training expenses.

10 “(b) LIMITATION.—The amount taken into account  
11 as qualified job training expenses under subsection (a) for  
12 an employee for a taxable year shall not exceed \$1,000.

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

14 “(1) QUALIFIED JOB TRAINING EXPENSES.—

15 The term ‘qualified job training expenses’ means  
16 amounts paid or incurred by an employer for a tax-  
17 able year to provide training to post 9-11 veterans  
18 in the area of green jobs or sustainable manufac-  
19 turing. Training provided under the preceding sen-  
20 tence shall ensure that post 9-11 veterans have the  
21 same level of training and seniority as their non-vet-  
22 eran peers.

23 “(2) VETERAN.—The term ‘post 9-11 veteran’  
24 means any individual who after September 11,  
25 2001—

1           “(A) served on active duty (other than ac-  
2           tive duty for training) in the Armed Forces of  
3           the United States or full-time National Guard  
4           duty for a period of more than 180 days, or

5           “(B) was discharged or released from ac-  
6           tive duty in the Armed Forces of the United  
7           States for a service-connected disability.

8           “(3) GREEN JOB.—The term ‘green job’ means  
9           a job directly—

10           “(A) improving the energy efficiency of  
11           housing for elderly and low-income people,

12           “(B) building energy-efficient ‘green’ hous-  
13           ing,

14           “(C) assisting with the design and deploy-  
15           ment of smart grid technology,

16           “(D) assisting with electric power trans-  
17           mission systems, including upgrading and  
18           reconducting,

19           “(E) assisting with recycling and waste re-  
20           duction,

21           “(F) assisting in the implementation of  
22           sustainable agriculture and farming,

23           “(G) repairing, renovating, or rehabili-  
24           tating existing infrastructure or facility, includ-

1           ing rail, mass transportation, ports, schools and  
2           hospitals,

3           “(H) improving recreational trails,

4           “(I) transforming military bases affected  
5           by the Base Realignment and Closure process  
6           (BRAC) to green the space,

7           “(J) assisting with reforestation,

8           “(K) assisting with renewable resource en-  
9           hancement,

10          “(L) assisting in emergency operations,  
11          such as disaster prevention and relief, and

12          “(M) assisting with water and energy con-  
13          servation.

14          “(4) SUSTAINABLE MANUFACTURING.—The  
15          term ‘sustainable manufacturing’ has the meaning  
16          specified by the Secretary of Commerce.

17          “(d) TERMINATION.—This section shall not apply to  
18          amounts paid or incurred after December 31, 2014.”.

19          (b) CLERICAL AMENDMENT.—The table of sections  
20          for part VI of subchapter B of such chapter is amended  
21          by adding at the end the following new item:

          “Sec. 200. Increased job training for post 9-11 veterans.”.

22          (c) EFFECTIVE DATE.—The amendments made by  
23          this section shall apply to amounts paid or incurred after  
24          the date of the enactment of this Act.