

117TH CONGRESS  
1ST SESSION

# H. R. 3582

To amend the Internal Revenue Code of 1986 to temporarily increase the work opportunity tax credit as applied to certain veterans.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 28, 2021

Mr. FALLON (for himself, Mr. JACKSON, Mr. VEASEY, and Mr. VELA) 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 temporarily increase the work opportunity tax credit as applied to 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. SHORT TITLE.**

4 This Act may be cited as the “Veteran Employment  
5 Recovery Act”.

1 **SEC. 2. TEMPORARY INCREASE IN WORK OPPORTUNITY**  
2 **CREDIT AMOUNTS FOR CERTAIN VETERANS.**

3 (a) **IN GENERAL.**—Section 51(b) of the Internal Rev-  
4 enue Code of 1986 is amended by adding at the end the  
5 following new paragraph:

6 “(4) **SPECIAL RULE FOR TAXABLE YEAR 2021.**—  
7 In the case of a taxable year beginning in 2021,  
8 paragraph 3 shall be applied with respect to an un-  
9 employed veteran by substituting ‘\$12,000’ for  
10 ‘\$6,000’ and by substituting ‘\$28,000’ for  
11 ‘14,000’.”.

12 (b) **EFFECTIVE DATE.**—The amendment made by  
13 this section shall apply to taxable years beginning after  
14 December 31, 2020.

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