

113<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 5494

To amend the Internal Revenue Code of 1986 to provide the work opportunity tax credit with respect to the hiring of veterans in the field of renewable energy.

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 16, 2014

Ms. LEE of California (for herself and Mr. HONDA) 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 the work opportunity tax credit with respect to the hiring of veterans in the field of renewable energy.

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 “Incentives for our Na-  
5 tion’s Veterans in Energy Sustainability Technologies” or  
6 as the “INVEST Act”.

1 **SEC. 2. WORK OPPORTUNITY TAX CREDIT FOR VETERANS**  
2 **HIRED IN THE FIELD OF RENEWABLE EN-**  
3 **ERGY.**

4 (a) **IN GENERAL.**—Section 51(d)(14) of the Internal  
5 Revenue Code of 1986 is amended to read as follows:

6 “(14) **CERTAIN VETERANS HIRED IN THE**  
7 **FIELD OF RENEWABLE ENERGY.**—

8 “(A) **IN GENERAL.**—For purposes of this  
9 subpart, an individual shall be treated a mem-  
10 ber of a targeted group if such individual is a  
11 specified veteran, but qualified wages with re-  
12 spect to such individual shall include only wages  
13 attributable to services rendered in a field of re-  
14 newable energy.

15 “(B) **SPECIFIED VETERAN.**—For purposes  
16 of this paragraph, the term ‘specified veteran’  
17 means any veteran (as defined in paragraph  
18 (3)) who is certified by the designated local  
19 agency as—

20 “(i) having received a credential or  
21 certification from the Department of De-  
22 fense of military occupational specialty or  
23 skill in a field of renewable energy or with  
24 respect to advanced manufacturing, ma-  
25 chinist or welding, or engineering,

1           “(ii) having completed a vocational  
2           degree in a field of renewable energy dur-  
3           ing the 1-year period ending on the hiring  
4           date, or

5           “(iii) having completed a LEED cer-  
6           tification with the United States Green  
7           Building Council.

8           “(C) RENEWABLE ENERGY.—For purposes  
9           of this paragraph, renewable energy means re-  
10          sources that rely on fuel sources that restore  
11          themselves over short periods of time and do  
12          not diminish, including the sun, wind, moving  
13          water, organic plant and waste material, and  
14          the earth’s heat.”.

15          (b) EFFECTIVE DATE.—The amendment made by  
16          this section shall apply to individuals who begin work for  
17          the employer after December 31, 2013.

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