

112TH CONGRESS  
1ST SESSION

# H. R. 561

To amend the Internal Revenue Code of 1986 to extend the work opportunity tax credit with respect to veterans.

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IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 8, 2011

Mr. WELCH 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 extend the work opportunity tax credit with respect to 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 “Veterans Employment  
5 Tax Credit Act of 2011”.

6 **SEC. 2. EXTENSION OF WORK OPPORTUNITY TAX CREDIT**  
7 **FOR VETERANS.**

8 (a) IN GENERAL.—Subparagraph (B) of section  
9 51(c)(4) of the Internal Revenue Code of 1986 is amended

1 by inserting “(in the case of a qualified veteran, December  
2 31, 2014)” before the period at the end.

3 (b) SPECIAL RULE FOR CERTAIN UNEMPLOYED VET-  
4 ERANS.—Subparagraph (A) of section 51(d)(14) of such  
5 Code is amended—

6 (1) by striking “unemployed veteran or”, and

7 (2) by inserting “, any unemployed veteran who  
8 begins work for the employer during 2009, 2010,  
9 2011, 2012, 2013, or 2014,”.

10 (c) EFFECTIVE DATE.—

11 (1) SUBSECTION (a).—The amendment made  
12 by subsection (a) shall apply to individuals who  
13 begin work for the employer after December 31,  
14 2011.

15 (2) SUBSECTION (b).—The amendments made  
16 by subsection (b) shall apply to individuals who  
17 begin work for the employer after December 31,  
18 2010.

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