

116TH CONGRESS  
1ST SESSION

# S. 1802

To provide a work opportunity tax credit for military spouses and to provide for flexible spending arrangements for childcare services for military families.

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## IN THE SENATE OF THE UNITED STATES

JUNE 12, 2019

Mr. KAINE (for himself, Mr. BOOZMAN, Mr. TESTER, Mr. TILLIS, and Ms. SINEMA) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To provide a work opportunity tax credit for military spouses and to provide for flexible spending arrangements for childcare services for military families.

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 “Jobs and Childcare  
5 for Military Families Act of 2019”.

6 **SEC. 2. WORK OPPORTUNITY TAX CREDIT FOR MILITARY**  
7 **SPOUSES.**

8 (a) IN GENERAL.—Section 51(d)(1) of the Internal  
9 Revenue Code of 1986 is amended—

1 (1) by striking “or” at the end of subparagraph  
 2 (I);

3 (2) by striking the period at the end of sub-  
 4 paragraph (J) and inserting “, or”; and

5 (3) by adding at the end the following new sub-  
 6 paragraph:

7 “(K) a qualified military spouse.”.

8 (b) QUALIFIED MILITARY SPOUSE.—Section 51(d) of  
 9 the Internal Revenue Code of 1986 is amended by adding  
 10 at the end the following new paragraph:

11 “(16) QUALIFIED MILITARY SPOUSE.—The  
 12 term ‘qualified military spouse’ means the spouse or  
 13 domestic partner (as recognized under State law or  
 14 by the Armed Forces) of a member of the Armed  
 15 Forces.”.

16 (c) EFFECTIVE DATE.—The amendments made by  
 17 this section shall apply to individuals who begin work for  
 18 the employer after December 31, 2018.

19 **SEC. 3. FLEXIBLE SPENDING ARRANGEMENTS FOR**  
 20 **CHILDCARE SERVICES FOR MILITARY FAMI-**  
 21 **LIES.**

22 (a) FSAS REQUIRED.—The Secretary concerned  
 23 shall establish procedures to implement flexible spending  
 24 arrangements with respect to basic pay and compensation  
 25 for members of the Armed Forces for childcare services

1 for dependent children of such members on a pre-tax basis  
2 in accordance with the regulations prescribed under sec-  
3 tions 106(c) and 125 of the Internal Revenue Code of  
4 1986.

5 (b) CONSIDERATIONS.—The procedures required by  
6 subsection (a) shall take into account the considerations  
7 specified in section 663(b) of the National Defense Au-  
8 thorization Act for Fiscal Year 2010 (Public Law 111–  
9 84; 123 Stat. 2371) and such other considerations as the  
10 Secretaries concerned consider appropriate.

11 (c) SECRETARY CONCERNED DEFINED.—In this sec-  
12 tion, the term “Secretary concerned” means the following:

13 (1) The Secretary of Defense, with respect to  
14 members of the Army, the Navy, the Marine Corps,  
15 and the Air Force.

16 (2) The Secretary of Homeland Security, with  
17 respect to members of the Coast Guard.

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