

111TH CONGRESS  
1ST SESSION

# S. 2748

To amend the Internal Revenue Code of 1986 to extend for one year the employer wage credit for employees who are active duty members of the uniformed services.

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## IN THE SENATE OF THE UNITED STATES

NOVEMBER 6, 2009

Mr. KERRY (for himself, Mrs. LINCOLN, and Ms. LANDRIEU) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to extend for one year the employer wage credit for employees who are active duty members of the uniformed services.

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 “Small Business and  
5 Military Family Assistance Act of 2009”.

1 **SEC. 2. EMPLOYER WAGE CREDIT FOR EMPLOYEES WHO**  
2 **ARE ACTIVE DUTY MEMBERS OF THE UNI-**  
3 **FORMED SERVICES.**

4 (a) **IN GENERAL.**—Subsection (f) of section 45P of  
5 the Internal Revenue Code of 1986 is amended by striking  
6 “December 31, 2009” and inserting “December 31,  
7 2010”.

8 (b) **EFFECTIVE DATE.**—The amendment made by  
9 this section shall apply to payments made after December  
10 31, 2009.

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