

114TH CONGRESS
1ST SESSION

S. 641

To amend the Internal Revenue Code of 1986 to extend the employer wage credit for activated military reservists.

IN THE SENATE OF THE UNITED STATES

MARCH 3, 2015

Mr. PETERS (for himself and Mrs. ERNST) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to extend the employer wage credit for activated military reservists.

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 “Military Reserve Small
5 Business Jobs Act of 2015”.

6 **SEC. 2. EXTENSION OF EMPLOYER WAGE CREDIT FOR ACTI-**
7 **VATED MILITARY RESERVISTS.**

8 (a) IN GENERAL.—Section 45P(f) of the Internal
9 Revenue Code of 1986 is amended by striking “December
10 31, 2014” and inserting “December 31, 2019”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to payments made after December
3 31, 2014.

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