

109TH CONGRESS
1ST SESSION

S. 1192

To amend section 51 of the Internal Revenue Code of 1986 to expand the eligibility for the work opportunity tax credit to all disabled veterans.

IN THE SENATE OF THE UNITED STATES

JUNE 7, 2005

Mr. SALAZAR introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend section 51 of the Internal Revenue Code of 1986 to expand the eligibility for the work opportunity tax credit to all disabled 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 “Warm Welcome Home
5 Act”.

6 **SEC. 2. FINDINGS.**

7 Congress makes the following findings:

8 (1) The work opportunity tax credit is a \$2,400
9 tax credit to encourage employers to hire several dif-

1 ferent types of job seekers, including certain vet-
2 erans.

3 (2) The work opportunity tax credit has been a
4 valuable tool for assisting veterans and has helped
5 bring many out of poverty.

6 (3) The work opportunity tax credit is limited
7 to veterans who are—

8 (A) receiving food stamps; or

9 (B) physically or mentally disabled and
10 who are going through or have completed voca-
11 tional rehabilitation training.

12 **SEC. 3. WORK OPPORTUNITY TAX CREDIT.**

13 (a) EXPANSION OF ELIGIBILITY TO ALL DISABLED
14 VETERANS.—Section 51(d)(3)(A) of the Internal Revenue
15 Code of 1986 is amended—

16 (1) by striking “who is certified” and inserting
17 the following: “who—

18 “(i) is certified”; and.

19 (2) by striking the period at the end and insert-
20 ing the following: “; or

21 “(ii) has a disability rating under sec-
22 tion 1155 of title 38, United States Code,
23 of not less than 10 percent.”.

24 (b) PUBLICATION AND ADMINISTRATION OF EX-
25 PANDED TAX CREDIT.—

1 (1) IN GENERAL.—The Secretary of Labor
2 shall—

3 (A) publicize the expansion of the work op-
4 portunity tax credit under subsection (a); and

5 (B) provide technical assistance to employ-
6 ers desiring to take advantage of the tax credit.

7 (2) AUTHORIZATION OF APPROPRIATIONS.—
8 There are authorized to be appropriated to the Sec-
9 retary of Labor \$2,500,000 for each of fiscal years
10 2006 through 2010 to carry out paragraph (1).

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