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

IN THE SENATE OF THE UNITED STATES

Mr. Kaine (for himself, Mr. Boozman, and Mr. Tillis) introduced the following bill; which was read twice and referred to the Committee on

A BILL

To provide a work opportunity tax credit for military spouses and to provide for flexible spending arrangements for childcare services for uniformed services 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 2021’’.
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) by striking “or” at the end of subparagraph
(I),

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

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

“(K) a qualified military spouse.”.

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

“(16) QUALIFIED MILITARY SPOUSE.—The
term ‘qualified military spouse’ means an individual
who is certified by the designated local agency as
being, as of the hiring date, the spouse or domestic
partner (as recognized under State law or by the
Armed Forces) of a member of the Armed Forces.”.

(c) EFFECTIVE DATE.—The amendments made by
this section shall apply to individuals who begin work for
the employer after the date of enactment of this Act.

SEC. 3. FLEXIBLE SPENDING ARRANGEMENTS FOR

CHILDCARE SERVICES FOR UNIFORMED

SERVICES FAMILIES.

(a) FSAs REQUIRED.—Not later than 12 months
after the date of enactment of this Act, the Secretary con-
cerned shall establish procedures to implement flexible
spending arrangements with respect to basic pay and compensation for members of the uniformed services (as defined in section 101 of title 37, United States Code) for childcare services for dependent children of such members on a pre-tax basis in accordance with sections 125 and 129 of the Internal Revenue Code of 1986.

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

(c) **SECRETARY CONCERNED DEFINED.**—In this section, the term “Secretary concerned” means the following:

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

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

(3) The Secretary of Commerce, with respect to officers of the commissioned officer corps of the National Oceanic and Atmospheric Administration.

(4) The Secretary of Health and Human Services, with respect to members of the Public Health Service.