HR 4655

Patriotic Employers of Guard and Reservists Act of 2004

Congress: 108 (2003–2005, Ended)
Chamber: House
Policy Area: Taxation
Introduced: Jun 23, 2004
Current Status: Sponsor introductory remarks on measure. (CR 6/25/04 H5067-5068)
Latest Action: Sponsor introductory remarks on measure. (CR 6/25/04 H5067-5068) (Jun 24, 2004)
Official Text: https://www.congress.gov/bill/108th-congress/house-bill/4655

Sponsor

Name: Rep. McGovern, James P. [D-MA-3]
Party: Democratic • **State:** MA • **Chamber:** House

Cosponsors (14 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Lantos, Tom [D-CA-12]	D · CA		Jun 23, 2004
Del. Norton, Eleanor Holmes [D-DC-At Large]	D · DC		Jun 24, 2004
Rep. Blumenauer, Earl [D-OR-3]	D · OR		Jun 24, 2004
Rep. Brown, Sherrod [D-OH-13]	D · OH		Jun 24, 2004
Rep. Hoeffel, Joseph M. [D-PA-13]	D · PA		Jun 24, 2004
Rep. Rodriguez, Ciro D. [D-TX-28]	D · TX		Jun 24, 2004
Rep. Sandlin, Max [D-TX-1]	D · TX		Jun 24, 2004
Rep. Frost, Martin [D-TX-24]	D · TX		Jun 25, 2004
Rep. Ryan, Tim [D-OH-17]	D · OH		Jun 25, 2004
Rep. Boucher, Rick [D-VA-9]	D · VA		Jul 7, 2004
Rep. Gonzalez, Charles A. [D-TX-20]	D · TX		Jul 7, 2004
Rep. Meehan, Martin T. [D-MA-5]	D · MA		Jul 7, 2004
Rep. Peterson, Collin C. [D-MN-7]	D · MN		Jul 9, 2004
Rep. Schakowsky, Janice D. [D-IL-9]	D · IL		Sep 7, 2004

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jun 23, 2004

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Jun 23, 2004)

Patriotic Employers of Guard and Reservists Act of 2004 - Amends the Internal Revenue Code to allow employers a business tax credit for 50 percent of the lesser of: (1) actual compensation paid to each Ready Reserve-National Guard employee while on active duty; or (2) $30,000. Allows employers a refundable credit against payroll taxes for wages paid to employees who are first responders (i.e., law enforcement officials, firefighters, paramedics, and Ready Reserve-National Guard employees).

Allows employers a tax credit for 50 percent of the lesser of: (1) the wages paid to each employee hired to replace a Ready Reserve-National Guard employee or self-employed Reservist while on active duty; or (2) $12,000. Increases the amount of the credit for certain U.S. manufacturers.

Disqualifies an employer for the tax credit if the employer has failed to comply with employment or reemployment rights of military personnel.

Actions Timeline

- **Jun 24, 2004:** Sponsor introductory remarks on measure. (CR 6/25/04 H5067-5068)
- **Jun 23, 2004:** Introduced in House
- **Jun 23, 2004:** Introduced in House
- **Jun 23, 2004:** Referred to the House Committee on Ways and Means.