

107TH CONGRESS  
2D SESSION

# H. R. 4152

To extend the tax benefits available with respect to services performed in a combat zone to services performed in response to the terrorist attacks against the United States on September 11, 2001.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 10, 2002

Mr. KELLER (for himself, Mr. SHAW, Mr. FOLEY, Mr. ROHRABACHER, Mr. WELDON of Florida, Mr. DAN MILLER of Florida, Mr. JEFF MILLER of Florida, and Mr. WEXLER) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To extend the tax benefits available with respect to services performed in a combat zone to services performed in response to the terrorist attacks against the United States on September 11, 2001.

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 “Combat Pay for Com-  
5       bat Risk Act of 2002”.

1 **SEC. 2. AVAILABILITY OF CERTAIN TAX BENEFITS FOR**  
2 **SERVICES AS PART RESPONSE TO TER-**  
3 **RORIST ATTACKS ON SEPTEMBER 11, 2001.**

4 (a) GENERAL RULE.—In the case of a member of the  
5 Armed Forces of the United States who is entitled to spe-  
6 cial pay under section 310 of title 37, United States Code  
7 (relating to special pay: duty subject to hostile fire or im-  
8 minent danger), for services performed as part of Oper-  
9 ation Enduring Freedom (or any successor operation),  
10 such member shall be treated in the same manner as if  
11 such services were in a combat zone (as determined under  
12 section 112 of the Internal Revenue Code of 1986) for  
13 purposes of the following provisions of such Code:

14 (1) Section 2(a)(3) (relating to special rule  
15 where deceased spouse was in missing status).

16 (2) Section 112 (relating to the exclusion of  
17 certain combat pay of members of the Armed  
18 Forces).

19 (3) Section 692 (relating to income taxes of  
20 members of Armed Forces on death).

21 (4) Section 2201 (relating to members of the  
22 Armed Forces dying in combat zone or by reason of  
23 combat-zone-incurred wounds, etc.).

24 (5) Section 3401(a)(1) (defining wages relating  
25 to combat pay for members of the Armed Forces).

1           (6) Section 4253(d) (relating to the taxation of  
2 phone service originating from a combat zone from  
3 members of the Armed Forces).

4           (7) Section 6013(f)(1) (relating to joint return  
5 where individual is in missing status).

6           (8) Section 7508 (relating to time for per-  
7 forming certain acts postponed by reason of service  
8 in combat zone).

9           (b) EFFECTIVE DATES.—

10           (1) IN GENERAL.—Except as provided in para-  
11 graph (2), this section shall take effect on January  
12 1, 2002.

13           (2) WITHHOLDING.—Subsection (a)(5) shall  
14 apply to remuneration paid after the date of the en-  
15 actment of this Act.

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