

117TH CONGRESS
1ST SESSION

S. 3207

To amend the Combat-Injured Veterans Tax Fairness Act of 2016 to apply to members of the Coast Guard when the Coast Guard is not operating as a service in the Department of the Navy, and for other purposes.

IN THE SENATE OF THE UNITED STATES

NOVEMBER 15, 2021

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

A BILL

To amend the Combat-Injured Veterans Tax Fairness Act of 2016 to apply to members of the Coast Guard when the Coast Guard is not operating as a service in the Department of the Navy, and for other purposes.

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 “Coast Guard Combat-
5 Injured Tax Fairness Act”.

1 **SEC. 2. RESTORATION OF AMOUNTS IMPROPERLY WITH-**
 2 **HELD FOR TAX PURPOSES FROM SEVERANCE**
 3 **PAYMENTS TO VETERANS OF THE COAST**
 4 **GUARD WITH COMBAT-RELATED INJURIES.**

5 (a) APPLICATION TO MEMBERS OF THE COAST
 6 GUARD WHEN THE COAST GUARD IS NOT OPERATING
 7 AS A SERVICE IN THE DEPARTMENT OF THE NAVY.—The
 8 Combat-Injured Veterans Tax Fairness Act of 2016 (Pub-
 9 lic Law 114–292; 10 U.S.C. 1212 note) is amended—

10 (1) in section 3(a), in the matter preceding
 11 paragraph (1), by inserting “(or the Secretary of
 12 Homeland Security, with respect to the Coast Guard
 13 when it is not operating as a service in the Depart-
 14 ment of the Navy)” after “the Secretary of De-
 15 fense”; and

16 (2) in section 4—

17 (A) in the section heading, by inserting
 18 **“AND SECRETARY OF HOMELAND SECU-**
 19 **RITY”** after **“SECRETARY OF DEFENSE”**;

20 (B) by inserting “or the Secretary of
 21 Homeland Security” after “The Secretary of
 22 Defense”; and

23 (C) by striking “made by the Secretary”
 24 and inserting “made by that Secretary”.

25 (b) DEADLINES.—The Secretary of Homeland Secu-
 26 rity shall carry out the requirements under—

1 (1) section 3(a) of the Combat-Injured Veterans
2 Tax Fairness Act of 2016 (Public Law 114–292; 10
3 U.S.C. 1212 note), as amended by subsection (a)(1),
4 not later than one year after the date of the enact-
5 ment of this Act; and

6 (2) section 4 of that Act, as amended by sub-
7 section (a)(2), beginning on the date of the enact-
8 ment of this Act.

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