

S 1423

A bill to amend the Internal Revenue Code of 1986 to provide tax relief for military or civilian employees of the United States who are victims of terrorist attacks against the United States.

Congress: 107 (2001–2003, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Sep 13, 2001

Current Status: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S9397)

Latest Action: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S9397) (Sep 13, 2001)

Official Text: <https://www.congress.gov/bill/107th-congress/senate-bill/1423>

Sponsor

Name: Sen. Bunning, Jim [R-KY]

Party: Republican • **State:** KY • **Chamber:** Senate

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Sep 13, 2001

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
107 HR 2884	Related bill	Jan 23, 2002: Became Public Law No: 107-134.

Summary (as of Sep 13, 2001)

Amends Internal Revenue Code provisions concerning the death of a U.S. military or civilian employee resulting from a terrorist activity or military action to exempt such employee from income taxes if the activity or action occurred either inside or outside the United States. (Currently, the exemption from income taxes in such a situation is limited only to a death resulting from an activity or action which occurred outside the United States.)

Makes the additional estate tax inapplicable in the case of a U.S. military or civilian employee who died as a result of wounds incurred in a terrorist activity or military action which occurred either inside or outside the United States.

Actions Timeline

- **Sep 13, 2001:** Introduced in Senate
- **Sep 13, 2001:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S9397)