

## S 2816

Foreign and Armed Services Tax Fairness Act of 2002

**Congress:** 107 (2001–2003, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Jul 29, 2002

**Current Status:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S7499-7500)

**Latest Action:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S7499-7500)  
(Jul 29, 2002)

**Official Text:** <https://www.congress.gov/bill/107th-congress/senate-bill/2816>

### Sponsor

**Name:** Sen. Baucus, Max [D-MT]

**Party:** Democratic • **State:** MT • **Chamber:** Senate

### Cosponsors (22 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Carnahan, Jean [D-MO]	D · MO		Jul 29, 2002
Sen. DeWine, Mike [R-OH]	R · OH		Jul 29, 2002
Sen. Durbin, Richard J. [D-IL]	D · IL		Jul 29, 2002
Sen. Grassley, Chuck [R-IA]	R · IA		Jul 29, 2002
Sen. Hatch, Orrin G. [R-UT]	R · UT		Jul 29, 2002
Sen. Johnson, Tim [D-SD]	D · SD		Jul 29, 2002
Sen. Kerry, John F. [D-MA]	D · MA		Jul 29, 2002
Sen. Landrieu, Mary L. [D-LA]	D · LA		Jul 29, 2002
Sen. Lincoln, Blanche L. [D-AR]	D · AR		Jul 29, 2002
Sen. McCain, John [R-AZ]	R · AZ		Jul 29, 2002
Sen. Murkowski, Frank H. [R-AK]	R · AK		Jul 29, 2002
Sen. Rockefeller, John D., IV [D-WV]	D · WV		Jul 29, 2002
Sen. Torricelli, Robert G. [D-NJ]	D · NJ		Jul 29, 2002
Sen. Cleland, Max [D-GA]	D · GA		Jul 31, 2002
Sen. Helms, Jesse [R-NC]	R · NC		Sep 3, 2002
Sen. Collins, Susan M. [R-ME]	R · ME		Sep 12, 2002
Sen. Daschle, Thomas A. [D-SD]	D · SD		Sep 12, 2002
Sen. Cantwell, Maria [D-WA]	D · WA		Sep 13, 2002
Sen. Hutchinson, Tim [R-AR]	R · AR		Sep 13, 2002
Sen. Warner, John [R-VA]	R · VA		Sep 26, 2002
Sen. Allard, Wayne [R-CO]	R · CO		Oct 2, 2002
Sen. Smith, Gordon H. [R-OR]	R · OR		Oct 2, 2002

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jul 29, 2002

### Subjects & Policy Tags

Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
107 HR 5063	Related bill	<b>Nov 14, 2002:</b> Message on House action received in Senate and at desk: House amendments to Senate amendments.

### Summary (as of Jul 29, 2002)

Foreign and Armed Forces Tax Fairness Act of 2002 - Amends the Internal Revenue Code to: (1) restore the full exclusion from gross income of the death gratuity payment; (2) permit a suspension of residency rules governing the exclusion of gain from sale of a principal residence for members of the uniformed services or the Foreign Service serving on qualified official extended duty; (3) exclude from gross income qualified military base realignment and closure fringe benefits; (4) extend tax filing delay provisions to military personnel serving in contingency operations; (5) allow as a business or trade deduction the expenses of a member of the reserve component of the U.S. armed forces in connection with such service (available to itemizers and non-itemizers); (6) include ancestors and lineal descendants of past or present members of the armed forces when determining whether a veterans' organization is exempt from tax; and (7) fully exclude from gross income certain dependent care assistance programs sponsored by the Department of Defense.

### Actions Timeline

- Jul 29, 2002:** Introduced in Senate
- Jul 29, 2002:** Sponsor introductory remarks on measure. (CR S7498-7499)
- Jul 29, 2002:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S7499-7500)