

Bill Fact Sheet – December 5, 2025 https://legilist.com/ Bill page: https://legilist.com/bill/107/br/351

Bill page: https://legilist.com/bill/107/hr/351

HR 351

To amend the Internal Revenue Code of 1986 to extend to civilian employees of the Department of Defense serving in combat zones the tax treatment allowed to members of the Armed Forces serving in combat zones.

Congress: 107 (2001–2003, Ended)

Chamber: House Policy Area: Taxation Introduced: Jan 31, 2001

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (Jan 31, 2001)

Official Text: https://www.congress.gov/bill/107th-congress/house-bill/351

Sponsor

Name: Rep. Hefley, Joel [R-CO-5]

Party: Republican • State: CO • Chamber: House

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jan 31, 2001

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Jan 31, 2001)

Amends the Internal Revenue Code, with respect to certain Department of Defense civilian employees serving in combat zones, to: (1) exclude from gross income certain combat zone compensation; (2) make the additional estate tax inapplicable; and (3) exclude the toll tax on telephone service from such zones.

Actions Timeline

- Jan 31, 2001: Introduced in House
- Jan 31, 2001: Introduced in House
- Jan 31, 2001: Referred to the House Committee on Ways and Means.