Bill Fact Sheet – December 5, 2025 https://legilist.com Bill page: https://legilist.com/bill/108/s/1000

S 1000

National Guard and Reserves Reform Act for the 21st Century

Congress: 108 (2003–2005, Ended)

Chamber: Senate
Policy Area: Taxation
Introduced: May 6, 2003

Current Status: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S5777-5779)

Latest Action: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S5777-5779)

(May 6, 2003)

Official Text: https://www.congress.gov/bill/108th-congress/senate-bill/1000

Sponsor

Name: Sen. Graham, Lindsey [R-SC]

Party: Republican • State: SC • Chamber: Senate

Cosponsors (14 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Allen, George [R-VA]	$R \cdot VA$		May 6, 2003
Sen. Clinton, Hillary Rodham [D-NY]	$D \cdot NY$		May 6, 2003
Sen. Coleman, Norm [R-MN]	$R \cdot MN$		May 6, 2003
Sen. Landrieu, Mary L. [D-LA]	D · LA		May 6, 2003
Sen. Miller, Zell [D-GA]	D · GA		May 6, 2003
Sen. Chambliss, Saxby [R-GA]	$R \cdot GA$		May 8, 2003
Sen. Kennedy, Edward M. [D-MA]	$D \cdot MA$		May 8, 2003
Sen. Johnson, Tim [D-SD]	$D \cdot SD$		May 9, 2003
Sen. Lautenberg, Frank R. [D-NJ]	$D \cdot NJ$		May 13, 2003
Sen. Breaux, John B. [D-LA]	D · LA		May 15, 2003
Sen. Cochran, Thad [R-MS]	$R \cdot MS$		May 21, 2003
Sen. Schumer, Charles E. [D-NY]	D · NY		Jun 20, 2003
Sen. Dayton, Mark [D-MN]	$D \cdot MN$		Oct 24, 2003
Sen. Reid, Harry [D-NV]	D · NV		Oct 24, 2003

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	May 6, 2003

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
108 HR 2168	Identical bill	Jul 18, 2003: Referred to the Subcommittee on Total Force.
108 HR 2413	Identical bill	Jul 18, 2003: Executive Comment Requested from DOD.

Summary (as of May 6, 2003)

National Guard and Reserves Reform Act for the 21st Century - Makes an individual eligible for retired pay for non-regular (reserve) military service if such individual: (1) satisfies one of specified combinations of minimum age (between 55 and 60) and years of service (between 20 and 30); (2) performed the last six years of qualifying service in currently authorized categories of military service, but not while a member of a regular component, the Fleet Reserve, or the Fleet Marine Corps Reserve; and (3) is not entitled to any other retirement pay from an armed force or as a member of the Fleet Reserves.

Authorizes a member of the Selected Reserve to enroll for self or for self and family under the TRICARE program (a Department of Defense managed health care program).

Amends the Internal Revenue Code to provide a reserve component employment credit equal to the sum of the employment credit with respect to all qualified employees of the taxpayer and the self-employment credit of a qualified self-employed taxpayer. Limits the credit to \$25,000 for each qualified employee. Disallows the credit for failure to comply with reserve member employment or reemployment rights, or when a reserve member is called or ordered to active duty for training.

Actions Timeline

- May 6, 2003: Introduced in Senate
- May 6, 2003: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S5777-5779)