

HR 1664

Armed Forces Tax Fairness Act of 2003

Congress: 108 (2003–2005, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Apr 8, 2003

Current Status: Received in the Senate and Read twice and referred to the Committee on Finance.

Latest Action: Received in the Senate and Read twice and referred to the Committee on Finance. (Apr 10, 2003)

Official Text: <https://www.congress.gov/bill/108th-congress/house-bill/1664>

Sponsor

Name: Rep. Thomas, William M. [R-CA-22]

Party: Republican • **State:** CA • **Chamber:** House

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Apr 10, 2003
Ways and Means Committee	House	Referred To	Apr 8, 2003

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
108 HR 1307	Related bill	Mar 31, 2003: Message on Senate action sent to the House.
108 HR 878	Related bill	Mar 5, 2003: Rules Committee Resolution H. Res. 126 Reported to House. Rule provides for consideration of H.R. 878 with 1 hour of general debate. Previous question shall be considered as ordered without intervening motions except motion to recommit with or without instructions. Provides for one hour of debate in the House equally divided and controlled by the chairman and ranking minority member of the Committee on Ways and Means. Waives all points of order against consideration of the bill; and provides that the amendment recommended by the Committee on Ways and Means now printed in the bill, modified by the amendment printed in the Rules Committee report (H.Rept. 108-25) shall be considered as adopted. Measure will be considered read. Bill is closed to amendments.
108 S 351	Related bill	Feb 11, 2003: Placed on Senate Legislative Calendar under General Orders. Calendar No. 11.

(This measure has not been amended since it was introduced in the House on April 8, 2003. However, because action occurred on the measure, the summary has been expanded.)

Armed Forces Tax Fairness Act of 2003 - (Sec. 2) Amends the Internal Revenue Code to authorize a member of the uniformed services or the Foreign Service on "qualified official extended duty" (any duty in excess of 180 days while serving at a duty station which is at least 150 miles from the principal residence or while residing under Government orders in Government quarters), to extend for five years the five-year period utilized in determining full exclusion of gain from the sale of a principal residence.

Includes among the uniformed services: (1) the armed forces; (2) the commissioned corps of the National Oceanic and Atmospheric Administration; and (3) the commissioned corps of the Public Health Service.

Makes such provisions effective as if included in section 312 of the Taxpayer Relief Act of 1997.

States that if a refund or credit resulting from this section is prevented before the close of the one-year period beginning on the date of the enactment of this Act by the operation of any law or rule of law (including res judicata), such refund or credit may be allowed if claimed before the close of such period.

(Sec. 3) Excludes from gross income as a qualified military benefit the amount of the death gratuity payable under chapter 75 of title 10 of the United States Code, effective with respect to deaths occurring after September 10, 2001.

(Sec. 4) Exempts amounts received under the Homeowners Assistance Program from inclusion as gross income.

(Sec. 5) Extends combat zone filing rules to contingency operations.

(Sec. 6) Includes ancestors or lineal descendants of past or present members of the armed forces or of cadets as qualifying members of veterans' organizations for purposes of such organizations' tax-exempt status determination.

(Sec. 7) Includes dependent care assistance provided under a dependent care assistance program for a member of the uniformed services by reason of such member's status or service as an income-excludable qualified military benefit.

(Sec. 8) Exempts distributions from an education individual retirement account from the ten percent additional tax for non-educational use: (1) if made for an account holder at the United States Military Academy, the United States Naval Academy, the United States Air Force Academy, the United States Coast Guard Academy, or the United States Merchant Marine Academy; and (2) to the extent that the distribution does not exceed the costs of advanced education.

(Sec. 9) Provides a deduction (limited to \$1,500) for itemizers and non-itemizers for unreimbursed overnight travel, meals, and lodging expenses of National Guard and Reserve members who must travel more than 100 miles away from home and stay overnight as part of their official duties.

(Sec. 10) Provides tax relief for families of the Columbia Space Shuttle by making the tax relief provisions applicable to terrorist attack victims applicable to the Columbia Space Shuttle.

(Sec. 11) Provides that amounts transferred to any trust fund under title II (Old Age, Survivors and Disability Insurance) of the Social Security Act shall be determined as if this Act had not enacted.

Actions Timeline

- **Apr 10, 2003:** Received in the Senate and Read twice and referred to the Committee on Finance.
- **Apr 9, 2003:** Mr. Thomas moved to suspend the rules and pass the bill.
- **Apr 9, 2003:** Considered under suspension of the rules. (consideration: CR H3000-3004)
- **Apr 9, 2003:** DEBATE - The House proceeded with forty minutes of debate on H.R. 1664.
- **Apr 9, 2003:** Passed/agreed to in House: On motion to suspend the rules and pass the bill Agreed to by voice vote.(text: CR H3000-3002)
- **Apr 9, 2003:** On motion to suspend the rules and pass the bill Agreed to by voice vote. (text: CR H3000-3002)
- **Apr 9, 2003:** Motion to reconsider laid on the table Agreed to without objection.
- **Apr 8, 2003:** Introduced in House
- **Apr 8, 2003:** Introduced in House
- **Apr 8, 2003:** Referred to the House Committee on Ways and Means.