

S 19

Veterans and Military Personnel Fairness Act of 2003

Congress: 108 (2003–2005, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jan 7, 2003

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

Latest Action: Read twice and referred to the Committee on Finance. (Jan 7, 2003)

Official Text: <https://www.congress.gov/bill/108th-congress/senate-bill/19>

Sponsor

Name: Sen. Daschle, Thomas A. [D-SD]

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

Cosponsors (30 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Akaka, Daniel K. [D-HI]	D · HI		Jan 7, 2003
Sen. Baucus, Max [D-MT]	D · MT		Jan 7, 2003
Sen. Biden, Joseph R., Jr. [D-DE]	D · DE		Jan 7, 2003
Sen. Breaux, John B. [D-LA]	D · LA		Jan 7, 2003
Sen. Cantwell, Maria [D-WA]	D · WA		Jan 7, 2003
Sen. Clinton, Hillary Rodham [D-NY]	D · NY		Jan 7, 2003
Sen. Corzine, Jon S. [D-NJ]	D · NJ		Jan 7, 2003
Sen. Dayton, Mark [D-MN]	D · MN		Jan 7, 2003
Sen. Dorgan, Byron L. [D-ND]	D · ND		Jan 7, 2003
Sen. Durbin, Richard J. [D-IL]	D · IL		Jan 7, 2003
Sen. Hollings, Ernest F. [D-SC]	D · SC		Jan 7, 2003
Sen. Jeffords, James M. [I-VT]	I · VT		Jan 7, 2003
Sen. Johnson, Tim [D-SD]	D · SD		Jan 7, 2003
Sen. Kennedy, Edward M. [D-MA]	D · MA		Jan 7, 2003
Sen. Kerry, John F. [D-MA]	D · MA		Jan 7, 2003
Sen. Leahy, Patrick J. [D-VT]	D · VT		Jan 7, 2003
Sen. Levin, Carl [D-MI]	D · MI		Jan 7, 2003
Sen. Murray, Patty [D-WA]	D · WA		Jan 7, 2003
Sen. Reid, Harry [D-NV]	D · NV		Jan 7, 2003
Sen. Rockefeller, John D., IV [D-WV]	D · WV		Jan 7, 2003
Sen. Sarbanes, Paul S. [D-MD]	D · MD		Jan 7, 2003
Sen. Schumer, Charles E. [D-NY]	D · NY		Jan 7, 2003
Sen. Stabenow, Debbie [D-MI]	D · MI		Jan 7, 2003
Sen. Boxer, Barbara [D-CA]	D · CA		Jan 9, 2003
Sen. Inouye, Daniel K. [D-HI]	D · HI		Jan 15, 2003
Sen. Pryor, Mark L. [D-AR]	D · AR		Jan 15, 2003
Sen. Mikulski, Barbara A. [D-MD]	D · MD		Jan 22, 2003
Sen. Landrieu, Mary L. [D-LA]	D · LA		Jan 29, 2003
Sen. Nelson, Bill [D-FL]	D · FL		Feb 4, 2003
Sen. Lautenberg, Frank R. [D-NJ]	D · NJ		Sep 8, 2003

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jan 7, 2003

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Veterans and Military Personnel Fairness Act of 2003 - Removes, for months beginning on or after October 1, 2003, the requirement that qualifying offsetting legislation be enacted before a member or former member of the armed forces may be paid military retired pay and veterans' disability compensation concurrently without deduction.

Repeals, as of such date, a special compensation program for certain severely disabled military retirees.

Requires the Secretary of the Treasury to: (1) make available to the Secretary of Veterans Affairs for programs, functions, and activities of the Veterans Health Administration for FY 2005 120 percent of the amount obligated during FY 2003; and (2) adjust the amount provided after FY 2005 based on the number of enrolled veterans and the number of others eligible for and provided care and the percentage increase in the Consumer Price Index.

Armed Forces Tax Fairness Act of 2003 - Amends the Internal Revenue Code to exclude 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.

Authorizes a member of the uniformed services or the Foreign Service serving on "qualified official extended duty" to extend for ten years the five-year period utilized in determining full exclusion of gain from the sale of a principal residence.

Exempts amounts received under the Homeowners Assistance Program from: (1) inclusion as gross income; and (2) consideration as wages for Federal Insurance Contributions Act (FICA) tax purposes (including Medicare).

Extends combat zone filing rules to contingency operations.

Provides a deduction for itemizers and non-itemizers for unreimbursed overnight travel, meals, and lodging expenses of National Guard and Reserve members who must travel as part of their official duties.

States that all property of a "covered expatriate" shall be treated as sold on the day before the "expatriation date" for its fair market value.

Permits an individual to make an irrevocable decision to be taxed as a U.S. citizen with respect to all property otherwise covered by the expatriation provisions.

Excludes certain U.S. real property interests from the provisions of this Act. Subjects retirement plans to the provisions of this Act.

Includes in a recipient's gross income the value of property received by gift or bequest from a covered expatriate, with exceptions.

Establishes IRS service user fee authority through September 30, 2012.

Amends the Immigration and Nationality Act to deny a former citizen reentry into the United States for noncompliance with the provisions of this Act. (Current law denies reentry based upon tax-motivated expatriation.)

Actions Timeline

- **Jan 7, 2003:** Introduced in Senate
- **Jan 7, 2003:** Sponsor introductory remarks on measure. (CR 1/9/2003 S134)
- **Jan 7, 2003:** Read twice and referred to the Committee on Finance.