

Bill Fact Sheet – December 5, 2025 https://legilist.com Bill page: https://legilist.com/bill/108/s/2309

S 2309

Military Reserve Mobilization Income Security Act of 2004

Congress: 108 (2003–2005, Ended)

Chamber: Senate
Policy Area: Taxation
Introduced: Apr 8, 2004

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

Latest Action: Read twice and referred to the Committee on Finance. (Apr 8, 2004)

Official Text: https://www.congress.gov/bill/108th-congress/senate-bill/2309

Sponsor

Name: Sen. Dorgan, Byron L. [D-ND]

Party: Democratic • State: ND • Chamber: Senate

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Shelby, Richard C. [R-AL]	$R \cdot AL$		May 3, 2004

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Apr 8, 2004

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
108 HR 4435	Identical bill	May 20, 2004: Referred to the House Committee on Ways and Means.

Summary (as of Apr 8, 2004)

Military Reserve Mobilization Income Security Act of 2004 - Amends the Internal Revenue Code to allow members of the National Guard or the Ready Reserve who have been activated for military duty a refundable income tax credit for the lesser of: (1) the excess of such reservist's daily civilian compensation over the reservist's daily military pay while on active duty or full-time National Guard duty; or (2) \$54.80 per day. Includes the amount of such credit in the reservist's gross income.

Actions Timeline

- Apr 8, 2004: Introduced in Senate
- Apr 8, 2004: Sponsor introductory remarks on measure. (CR S4048-4049)
- Apr 8, 2004: Read twice and referred to the Committee on Finance.

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