

## S 235

A bill to amend the Internal Revenue Code of 1986 to clarify the treatment of dependent care assistance programs sponsored by the Department of Defense for members of the Armed Forces of the United States.

**Congress:** 108 (2003–2005, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Jan 29, 2003

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Jan 29, 2003)

**Official Text:** <https://www.congress.gov/bill/108th-congress/senate-bill/235>

### Sponsor

**Name:** Sen. Landrieu, Mary L. [D-LA]

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

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jan 29, 2003

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of Jan 29, 2003)

Includes dependent care assistance within the definition of a qualified military benefit which shall be excluded from gross income, thus excluding such assistance from gross income for uniformed service members and former members.

### Actions Timeline

- **Jan 29, 2003:** Introduced in Senate
- **Jan 29, 2003:** Sponsor introductory remarks on measure. (CR S1739-1740)
- **Jan 29, 2003:** Read twice and referred to the Committee on Finance.