

HR 2399

Guardsmen and Reservist Employer Tax Act of 2003

Congress: 108 (2003–2005, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jun 10, 2003

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (Jun 10, 2003)

Official Text: <https://www.congress.gov/bill/108th-congress/house-bill/2399>

Sponsor

Name: Rep. Barrett, J. Gresham [R-SC-3]

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

Cosponsors (6 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Wilson, Joe [R-SC-2]	R · SC		Jun 10, 2003
Rep. Jones, Walter B., Jr. [R-NC-3]	R · NC		Jun 24, 2003
Rep. Kolbe, Jim [R-AZ-8]	R · AZ		Jun 24, 2003
Rep. Souder, Mark E. [R-IN-3]	R · IN		Jul 24, 2003
Rep. Burr, Richard [R-NC-5]	R · NC		Sep 5, 2003
Rep. Rogers, Mike J. [R-MI-8]	R · MI		Sep 5, 2003

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jun 10, 2003

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Jun 10, 2003)

Guardsmen and Reservist Employer Tax Act of 2003 - 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

- **Jun 10, 2003:** Introduced in House
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