

Bill Fact Sheet – December 5, 2025 https://legilist.com Bill page: https://legilist.com/bill/108/s/284

S 284

A bill to amend the Internal Revenue Code of 1986 to provide a special rule for members of the uniformed services and the Foreign Service in determining the exclusion of gain from the sale of a principal residence.

Congress: 108 (2003–2005, Ended)

Chamber: Senate
Policy Area: Taxation
Introduced: Feb 4, 2003

Current Status: Referred to the Committee on Finance. (text of measure as introduced: CR S1886)

Latest Action: Referred to the Committee on Finance. (text of measure as introduced: CR S1886) (Feb 4, 2003)

Official Text: https://www.congress.gov/bill/108th-congress/senate-bill/284

Sponsor

Name: Sen. McCain, John [R-AZ]

Party: Republican • State: AZ • Chamber: Senate

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Feb 4, 2003

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Feb 4, 2003)

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.

Actions Timeline

- Feb 4, 2003: Introduced in Senate
- Feb 4, 2003: Sponsor introductory remarks on measure. (CR S1885-1886)
- Feb 4, 2003: Referred to the Committee on Finance. (text of measure as introduced: CR S1886)