

HR 3365

Military Family Tax Relief Act of 2003

Congress: 108 (2003–2005, Ended)

Chamber: House

Policy Area: Armed Forces and National Security

Introduced: Oct 21, 2003

Current Status: Became Public Law No: 108-121.

Latest Action: Became Public Law No: 108-121. (Nov 11, 2003)

Law: 108-121 (Enacted Nov 11, 2003)

Official Text: <https://www.congress.gov/bill/108th-congress/house-bill/3365>

Sponsor

Name: Rep. Renzi, Rick [R-AZ-1]

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

Cosponsors (48 total)

Cosponsor	Party / State	Role	Date Joined
Rep. DeLay, Tom [R-TX-22]	R · TX		Oct 21, 2003
Rep. Jones, Walter B., Jr. [R-NC-3]	R · NC		Oct 21, 2003
Rep. Alexander, Rodney [D-LA-5]	D · LA		Oct 28, 2003
Rep. Bartlett, Roscoe G. [R-MD-6]	R · MD		Oct 28, 2003
Rep. Bereuter, Doug [R-NE-1]	R · NE		Oct 28, 2003
Rep. Brown-Waite, Ginny [R-FL-5]	R · FL		Oct 28, 2003
Rep. Burgess, Michael C. [R-TX-26]	R · TX		Oct 28, 2003
Rep. Case, Ed [D-HI-2]	D · HI		Oct 28, 2003
Rep. Cooper, Jim [D-TN-5]	D · TN		Oct 28, 2003
Rep. Etheridge, Bob [D-NC-2]	D · NC		Oct 28, 2003
Rep. Feeney, Tom [R-FL-24]	R · FL		Oct 28, 2003
Rep. Ford, Harold E., Jr. [D-TN-9]	D · TN		Oct 28, 2003
Rep. Gerlach, Jim [R-PA-6]	R · PA		Oct 28, 2003
Rep. Gibbons, Jim [R-NV-2]	R · NV		Oct 28, 2003
Rep. Graves, Sam [R-MO-6]	R · MO		Oct 28, 2003
Rep. Gutknecht, Gil [R-MN-1]	R · MN		Oct 28, 2003
Rep. Harris, Katherine [R-FL-13]	R · FL		Oct 28, 2003
Rep. Hastings, Alcee L. [D-FL-23]	D · FL		Oct 28, 2003
Rep. Hayes, Robin [R-NC-8]	R · NC		Oct 28, 2003
Rep. Hoeffel, Joseph M. [D-PA-13]	D · PA		Oct 28, 2003
Rep. Hooley, Darlene [D-OR-5]	D · OR		Oct 28, 2003
Rep. Kennedy, Patrick J. [D-RI-1]	D · RI		Oct 28, 2003
Rep. Kilpatrick, Carolyn C. [D-MI-13]	D · MI		Oct 28, 2003
Rep. Kolbe, Jim [R-AZ-8]	R · AZ		Oct 28, 2003
Rep. Matheson, Jim [D-UT-2]	D · UT		Oct 28, 2003
Rep. McCotter, Thaddeus G. [R-MI-11]	R · MI		Oct 28, 2003
Rep. McGovern, James P. [D-MA-3]	D · MA		Oct 28, 2003
Rep. McIntyre, Mike [D-NC-7]	D · NC		Oct 28, 2003
Rep. Musgrave, Marilyn N. [R-CO-4]	R · CO		Oct 28, 2003
Rep. Pomeroy, Earl [D-ND-At Large]	D · ND		Oct 28, 2003
Rep. Price, David E. [D-NC-4]	D · NC		Oct 28, 2003
Rep. Reyes, Silvestre [D-TX-16]	D · TX		Oct 28, 2003
Rep. Rogers, Mike D. [R-AL-3]	R · AL		Oct 28, 2003
Rep. Ross, Mike [D-AR-4]	D · AR		Oct 28, 2003
Rep. Shays, Christopher [R-CT-4]	R · CT		Oct 28, 2003
Rep. Smith, Christopher H. [R-NJ-4]	R · NJ		Oct 28, 2003
Rep. Snyder, Vic [D-AR-2]	D · AR		Oct 28, 2003
Rep. Tancredo, Thomas G. [R-CO-6]	R · CO		Oct 28, 2003
Rep. Taylor, Charles H. [R-NC-11]	R · NC		Oct 28, 2003
Rep. Taylor, Gene [D-MS-4]	D · MS		Oct 28, 2003
Rep. Terry, Lee [R-NE-2]	R · NE		Oct 28, 2003

Cosponsor	Party / State	Role	Date Joined
Rep. Waters, Maxine [D-CA-35]	D · CA		Oct 28, 2003
Rep. Wilson, Joe [R-SC-2]	R · SC		Oct 28, 2003
Rep. Bishop, Sanford D., Jr. [D-GA-2]	D · GA		Oct 29, 2003
Rep. Kline, John [R-MN-2]	R · MN		Oct 29, 2003
Rep. Porter, Jon C. [R-NV-3]	R · NV		Oct 29, 2003
Rep. Sánchez, Linda T. [D-CA-39]	D · CA		Oct 29, 2003
Rep. Strickland, Ted [D-OH-6]	D · OH		Oct 29, 2003

Committee Activity

Committee	Chamber	Activity	Date
Armed Services Committee	House	Referred To	Oct 21, 2003
Ways and Means Committee	House	Referred To	Oct 21, 2003

Subjects & Policy Tags

Policy Area:

Armed Forces and National Security

Related Bills

No related bills are listed.

(This measure has not been amended since it was passed by the Senate on November 3, 2003. The summary of that version is repeated here.)

Military Family Tax Relief Act of 2003 - **Title I: Improving Tax Equity for Military Personnel** - (Sec. 101) Amends the Internal Revenue Code (IRC) to authorize a member of the uniformed services or the Foreign Service serving on "qualified official extended duty" (any duty in excess of 90 days while serving at a duty station which is at least 50 miles from the principal residence or while residing under Government orders in Government quarters), to extend for ten years the five-year period utilized in determining full exclusion of gain from the sale of a principal residence.

Includes among the uniformed services: (1) the armed forces; (2) the commissioned corps of the National Oceanic and Atmospheric Administration; and (3) the commissioned corps of the Public Health Service.

Makes such provisions effective as if included in section 312 of the Taxpayer Relief Act of 1997.

States that if a refund or credit resulting from this section is prevented before the close of the one-year period beginning on the date of the enactment of this Act by the operation of any law or rule of law (including res judicata), such refund or credit may be allowed if claimed before the close of such period.

(Sec. 102) Doubles, from \$6,000 to \$12,000, the military death gratuity payment and amends the Internal Revenue Code to provide that the full payment shall be tax exempt.

(Sec. 103) Exempts amounts received under the Homeowners Assistance Program from inclusion as gross income.

(Sec. 104) Extends combat zone filing rules to contingency operations.

(Sec. 105) Includes ancestors or lineal descendants of past or present members of the armed forces or of cadets as qualifying members of veterans' organizations for purposes of such organizations' tax-exempt status determination.

(Sec. 106) Includes dependent care assistance provided under a dependent care assistance program for a member of the uniformed services by reason of such member's status or service as an income-excludable qualified military benefit.

(Sec. 107) Exempts distributions from an education individual retirement account from the ten percent additional tax for non-educational use: (1) if made for an account holder at the United States Military Academy, the United States Naval Academy, the United States Air Force Academy, the United States Coast Guard Academy, or the United States Merchant Marine Academy; and (2) to the extent that the distribution does not exceed the costs of advanced education.

(Sec. 108) Suspends the tax-exempt status of a designated terrorist organization (as defined by this Act). Denies: (1) deductions for contributions made to such an organization; and (2) administrative or judicial challenge to such suspension or denial. Provides for refund or credit in a case of erroneous designation.

(Sec. 109) 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 more than 100 miles away from home and stay overnight as part of their official duties.

(Sec. 110) Provides tax relief for families of the Columbia Space Shuttle by making the tax relief provisions applicable to terrorist attack victims applicable to the Columbia Space Shuttle.

Title II: Revenue Provision - (Sec. 201) Amends the Consolidated Omnibus Budget Reconciliation Act of 1985 to extend customs user fee authority until March 31, 2005.

Actions Timeline

- **Nov 11, 2003:** Signed by President.
- **Nov 11, 2003:** Signed by President.
- **Nov 11, 2003:** Became Public Law No: 108-121.
- **Nov 11, 2003:** Became Public Law No: 108-121.
- **Nov 7, 2003:** Presented to President.
- **Nov 7, 2003:** Presented to President.
- **Nov 5, 2003:** Message on Senate action sent to the House.
- **Nov 5, 2003:** Mr. Johnson, Sam moved that the House suspend the rules and agree to the Senate amendments. (consideration: CR H10367-10373, H10427-10428; text as House agrees to Senate amendments: CR H10367-10369)
- **Nov 5, 2003:** DEBATE - The House proceeded with forty minutes of debate on the motion to suspend the rules and agree to the Senate amendments to H.R. 3365.
- **Nov 5, 2003:** At the conclusion of debate, the Yeas and Nays were demanded and ordered. Pursuant to the provisions of clause 5, rule I, the chair announced that further proceedings on the motion would be postponed.
- **Nov 5, 2003:** Resolving differences -- House actions: On motion that the House suspend the rules and agree to the Senate amendments Agreed to by the Yeas and Nays: (2/3 required): 420 - 0 (Roll no. 609).(consideration: CR H10427-10428)
- **Nov 5, 2003:** On motion that the House suspend the rules and agree to the Senate amendments Agreed to by the Yeas and Nays: (2/3 required): 420 - 0 (Roll no. 609). (consideration: CR H10427-10428)
- **Nov 5, 2003:** Motion to reconsider laid on the table Agreed to without objection.
- **Nov 4, 2003:** Measure amended in Senate after passage by Unanimous Consent. (consideration: CR S13945)
- **Nov 3, 2003:** Measure laid before Senate. (consideration: CR S13831-13833)
- **Nov 3, 2003:** Passed/agreed to in Senate: Passed Senate with an amendment and an amendment to the Title by Unanimous Consent.
- **Nov 3, 2003:** Passed Senate with an amendment and an amendment to the Title by Unanimous Consent.
- **Oct 30, 2003:** Received in the Senate, read twice.
- **Oct 29, 2003:** Mr. Johnson, Sam moved to suspend the rules and pass the bill.
- **Oct 29, 2003:** Considered under suspension of the rules. (consideration: CR H10058-10062)
- **Oct 29, 2003:** DEBATE - The House proceeded with forty minutes of debate on H.R. 3365.
- **Oct 29, 2003:** At the conclusion of debate, the Yeas and Nays were demanded and ordered. Pursuant to the provisions of clause 8, rule XX, the Chair announced that further proceedings on the motion would be postponed.
- **Oct 29, 2003:** Considered as unfinished business. (consideration: CR H10081)
- **Oct 29, 2003:** Passed/agreed to in House: On motion to suspend the rules and pass the bill Agreed to by the Yeas and Nays: (2/3 required): 413 - 0 (Roll no. 578).(text: CR H10058)
- **Oct 29, 2003:** On motion to suspend the rules and pass the bill Agreed to by the Yeas and Nays: (2/3 required): 413 - 0 (Roll no. 578). (text: CR H10058)
- **Oct 29, 2003:** Motion to reconsider laid on the table Agreed to without objection.
- **Oct 21, 2003:** Introduced in House
- **Oct 21, 2003:** Introduced in House
- **Oct 21, 2003:** Referred to the Committee on Ways and Means, and in addition to the Committee on Armed Services, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.
- **Oct 21, 2003:** Referred to the Committee on Ways and Means, and in addition to the Committee on Armed Services, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.
- **Oct 21, 2003:** Referred to the Committee on Ways and Means, and in addition to the Committee on Armed Services, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.