

S 351

Armed Forces Tax Fairness Act of 2003

Congress: 108 (2003–2005, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Feb 11, 2003

Current Status: Placed on Senate Legislative Calendar under General Orders. Calendar No. 11.

Latest Action: Placed on Senate Legislative Calendar under General Orders. Calendar No. 11. (Feb 11, 2003)

Official Text: <https://www.congress.gov/bill/108th-congress/senate-bill/351>

Sponsor

Name: Sen. Grassley, Chuck [R-IA]

Party: Republican • **State:** IA • **Chamber:** Senate

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Reported Original Measure	Feb 11, 2003

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
108 HR 1664	Related bill	Apr 10, 2003: Received in the Senate and Read twice and referred to the Committee on Finance.
108 HR 1307	Related bill	Mar 31, 2003: Message on Senate action sent to the House.
108 HR 878	Related bill	Mar 5, 2003: Rules Committee Resolution H. Res. 126 Reported to House. Rule provides for consideration of H.R. 878 with 1 hour of general debate. Previous question shall be considered as ordered without intervening motions except motion to recommit with or without instructions. Provides for one hour of debate in the House equally divided and controlled by the chairman and ranking minority member of the Committee on Ways and Means. Waives all points of order against consideration of the bill; and provides that the amendment recommended by the Committee on Ways and Means now printed in the bill, modified by the amendment printed in the Rules Committee report (H.Rept. 108-25) shall be considered as adopted. Measure will be considered read. Bill is closed to amendments.

Summary (as of Feb 11, 2003)

Armed Forces Tax Fairness Act of 2003 - Amends the Internal Revenue Code to establish special tax provisions applicable to military personnel, uniformed personnel and families of the Space Shuttle Columbia, including: (1) with respect to military and uniformed personnel, an extension of time to exclude gain from the sale of a principal residence, exclusion from income of certain death gratuity benefits, extending combat zone filing rules to contingency operations, and excluding certain dependent care assistance from income, and the deduction overnight travel expenses for National Guard and Reserve members; and (2) with respect to families of the Space Shuttle Columbia, providing the same tax relief provided to terrorist attack victims to families of the Columbia Space Shuttle.

Suspends the tax-exempt status of a designated terrorist organization.

Establishes IRS service user fee authority through September 30, 2013.

Revises IRC expatriation tax provisions.

Actions Timeline

- **Feb 11, 2003:** Introduced in Senate
- **Feb 11, 2003:** Committee on Finance. Ordered to be reported without amendment favorably.
- **Feb 11, 2003:** Committee on Finance. Original measure reported to Senate by Senator Grassley. With written report No. 108-3.
- **Feb 11, 2003:** Committee on Finance. Original measure reported to Senate by Senator Grassley. With written report No. 108-3.
- **Feb 11, 2003:** Placed on Senate Legislative Calendar under General Orders. Calendar No. 11.
- **Feb 5, 2003:** Committee on Finance ordered to be reported an original measure.