

Bill Fact Sheet – December 5, 2025 https://legilist.com Bill page: https://legilist.com/bill/108/s/394

S 394

A bill to amend the Internal Revenue Code of 1986 to expand the combat zone income tax exclusion to include income for the period of transit to the combat zone and to remove the limitation on such exclusion for commissioned officers.

Congress: 108 (2003–2005, Ended)

Chamber: Senate
Policy Area: Taxation
Introduced: Feb 13, 2003

Current Status: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S2470)

Latest Action: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S2470) (Feb

13, 2003)

Official Text: https://www.congress.gov/bill/108th-congress/senate-bill/394

Sponsor

Name: Sen. Allen, George [R-VA]

Party: Republican • State: VA • Chamber: Senate

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Feb 13, 2003

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Feb 13, 2003)

Amends the Internal Revenue Code with respect to non-taxed "combat zone" compensation to: (1) include "transit to the combat zone" within such definition; and (2) eliminate the enlisted personnel compensation ceiling for commissioned officers.

Actions Timeline

- Feb 13, 2003: Introduced in Senate
- Feb 13, 2003: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S2470)