Bill Fact Sheet – December 5, 2025 https://legilist.com

Bill page: https://legilist.com/bill/109/s/1142

S 1142

HOPE at HOME Act of 2005

Congress: 109 (2005–2007, Ended)

Chamber: Senate
Policy Area: Taxation
Introduced: May 26, 2005

Current Status: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S6035-6037)

Latest Action: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S6035-6037)

(May 26, 2005)

Official Text: https://www.congress.gov/bill/109th-congress/senate-bill/1142

Sponsor

Name: Sen. Landrieu, Mary L. [D-LA]

Party: Democratic • State: LA • Chamber: Senate

Cosponsors (5 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Allen, George [R-VA]	$R \cdot VA$		May 26, 2005
Sen. Durbin, Richard J. [D-IL]	D·IL		May 26, 2005
Sen. Graham, Lindsey [R-SC]	R · SC		May 26, 2005
Sen. Lautenberg, Frank R. [D-NJ]	D · NJ		May 26, 2005
Sen. Isakson, Johnny [R-GA]	R · GA		Jul 21, 2005

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	May 26, 2005

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Helping Our Patriotic Employers at Helping Our Military Employees Act of 2005 or the HOPE at HOME Act of 2005 - Entitles federal employees who are absent from their jobs for a period of more than 90 days for the purpose of performing active duty service in the uniformed services to receive the full amount of basic pay that they would have received if there had been no such interruption in their federal employment.

Amends the Internal Revenue Code to: (1) allow employers a business tax credit for 50 percent of the actual compensation paid to Ready Reserve-National Guard employees while on active duty or hospitalized incident to such duty; (2) allow employers a tax credit for wages paid to temporary employees hired to replace Ready Reserve-National Guard employees while on active duty; (3) provide for withholding of tax on differential wage payments to active duty members of the uniformed services; and (4) treat such differential wage payments as employee compensation for retirement plan purposes, including for the deductibility of contributions to individual retirement accounts.

Actions Timeline

- May 26, 2005: Introduced in Senate
- May 26, 2005: Sponsor introductory remarks on measure. (CR S6034-6035)
- May 26, 2005: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S6035-6037)