

## HR 1499

Heroes Earned Retirement Opportunities Act

**Congress:** 109 (2005–2007, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Apr 6, 2005

**Current Status:** Became Public Law No: 109-227.

**Latest Action:** Became Public Law No: 109-227. (May 29, 2006)

**Law:** 109-227 (Enacted May 29, 2006)

**Official Text:** <https://www.congress.gov/bill/109th-congress/house-bill/1499>

### Sponsor

---

**Name:** Rep. Foxx, Virginia [R-NC-5]

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

**Cosponsors** (47 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Bartlett, Roscoe G. [R-MD-6]	R · MD		Apr 27, 2005
Rep. Brady, Kevin [R-TX-8]	R · TX		Apr 27, 2005
Rep. Burton, Dan [R-IN-5]	R · IN		Apr 27, 2005
Rep. Cantor, Eric [R-VA-7]	R · VA		Apr 27, 2005
Rep. Carter, John R. [R-TX-31]	R · TX		Apr 27, 2005
Rep. Feeney, Tom [R-FL-24]	R · FL		Apr 27, 2005
Rep. Gohmert, Louie [R-TX-1]	R · TX		Apr 27, 2005
Rep. Hostettler, John N. [R-IN-8]	R · IN		Apr 27, 2005
Rep. Hunter, Duncan [R-CA-52]	R · CA		Apr 27, 2005
Rep. Jindal, Bobby [R-LA-1]	R · LA		Apr 27, 2005
Rep. Johnson, Sam [R-TX-3]	R · TX		Apr 27, 2005
Rep. Kuhl, John R. "Randy", Jr. [R-NY-29]	R · NY		Apr 27, 2005
Rep. Marchant, Kenny [R-TX-24]	R · TX		Apr 27, 2005
Rep. McCaul, Michael T. [R-TX-10]	R · TX		Apr 27, 2005
Rep. Price, Tom [R-GA-6]	R · GA		Apr 27, 2005
Rep. Radanovich, George [R-CA-19]	R · CA		Apr 27, 2005
Rep. Wilson, Joe [R-SC-2]	R · SC		Apr 27, 2005
Rep. Barrett, J. Gresham [R-SC-3]	R · SC		May 3, 2005
Rep. Brown-Waite, Ginny [R-FL-5]	R · FL		May 3, 2005
Rep. Conaway, K. Michael [R-TX-11]	R · TX		May 3, 2005
Rep. Goode, Virgil H., Jr. [R-VA-5]	R · VA		May 3, 2005
Rep. Hayworth, J. D. [R-AZ-5]	R · AZ		May 3, 2005
Rep. Moran, Jerry [R-KS-1]	R · KS		May 3, 2005
Rep. Harris, Katherine [R-FL-13]	R · FL		May 4, 2005
Rep. Weldon, Dave [R-FL-15]	R · FL		May 4, 2005
Rep. Wexler, Robert [D-FL-19]	D · FL		May 10, 2005
Rep. Souder, Mark E. [R-IN-3]	R · IN		May 11, 2005
Rep. McMorris, Cathy [R-WA-5]	R · WA		May 12, 2005
Rep. Miller, Candice S. [R-MI-10]	R · MI		May 12, 2005
Rep. Miller, Jeff [R-FL-1]	R · FL		May 12, 2005
Rep. Reichert, David G. [R-WA-8]	R · WA		May 12, 2005
Rep. Smith, Christopher H. [R-NJ-4]	R · NJ		May 12, 2005
Rep. Coble, Howard [R-NC-6]	R · NC		May 17, 2005
Rep. Franks, Trent [R-AZ-2]	R · AZ		May 17, 2005
Rep. Schwarz, John J.H. "Joe" [R-MI-7]	R · MI		May 17, 2005
Rep. Blunt, Roy [R-MO-7]	R · MO		May 18, 2005
Rep. Culberson, John Abney [R-TX-7]	R · TX		May 18, 2005
Rep. Diaz-Balart, Mario [R-FL-25]	R · FL		May 18, 2005
Rep. Gibbons, Jim [R-NV-2]	R · NV		May 18, 2005
Rep. Gilchrest, Wayne T. [R-MD-1]	R · MD		May 18, 2005
Rep. Herger, Wally [R-CA-2]	R · CA		May 18, 2005

Cosponsor	Party / State	Role	Date Joined
Rep. Lewis, Ron [R-KY-2]	R · KY		May 18, 2005
Rep. McHenry, Patrick T. [R-NC-10]	R · NC		May 18, 2005
Rep. Platts, Todd Russell [R-PA-19]	R · PA		May 18, 2005
Rep. Capito, Shelley Moore [R-WV-2]	R · WV		May 19, 2005
Rep. Fitzpatrick, Michael G. [R-PA-8]	R · PA		May 19, 2005
Rep. Hayes, Robin [R-NC-8]	R · NC		May 19, 2005

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Discharged From	Nov 16, 2005
Ways and Means Committee	House	Referred To	Apr 6, 2005

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
109 HRES 803	Related bill	<b>May 9, 2006:</b> Motion to reconsider laid on the table Agreed to without objection.
109 S 601	Related bill	<b>Mar 10, 2005:</b> Read twice and referred to the Committee on Finance.

### Summary (as of May 29, 2006)

**(This measure has not been amended since it was passed by the House on May 9, 2006. The summary of that version is repeated here.)**

Heroes Earned Retirement Opportunities Act - Amends the Internal Revenue Code to allow members of the Armed Forces to include their combat zone compensation (otherwise excludable from gross income) in their earned income for purposes of determining their allowable tax deduction for contributions to retirement savings plans.

Makes such provisions applicable to: (1) taxable years beginning after December 31, 2003; and (2) retirement savings contributions made for any taxable year beginning after such date and ending before enactment of this Act. Waives any limitation period otherwise applicable to refund claims relating to contributions made in years prior to enactment if such claims are made before one year after such a contribution is made. Allows a three-year period after a contribution is made for the assessment of any tax deficiency relating to such contribution.

## Actions Timeline

---

- **May 29, 2006:** Signed by President.
- **May 29, 2006:** Signed by President.
- **May 29, 2006:** Became Public Law No: 109-227.
- **May 29, 2006:** Became Public Law No: 109-227.
- **May 23, 2006:** Presented to President.
- **May 23, 2006:** Presented to President.
- **May 19, 2006:** Message on Senate action sent to the House.
- **May 19, 2006:** Cleared for White House.
- **May 18, 2006:** Resolving differences -- Senate actions: Senate agreed to House amendment to Senate amendment by Unanimous Consent.(consideration: CR S4815-4816; text as House agreed to Senate amendment: CR S4815-4816)
- **May 18, 2006:** Senate agreed to House amendment to Senate amendment by Unanimous Consent. (consideration: CR S4815-4816; text as House agreed to Senate amendment: CR S4815-4816)
- **May 10, 2006:** Message on House action received in Senate and at desk: House amendment to Senate amendment.
- **May 9, 2006:** Resolving differences -- House actions: House agreed to Senate amendment with amendment pursuant to H. Res. 803.
- **May 9, 2006:** House agreed to Senate amendment with amendment pursuant to H. Res. 803.
- **Nov 16, 2005:** Message on Senate action sent to the House.
- **Nov 15, 2005:** Senate Committee on Finance discharged by Unanimous Consent.
- **Nov 15, 2005:** Senate Committee on Finance discharged by Unanimous Consent.
- **Nov 15, 2005:** Measure laid before Senate by unanimous consent. (consideration: CR S12871)
- **Nov 15, 2005:** Passed/agreed to in Senate: Passed Senate with an amendment by Unanimous Consent.
- **Nov 15, 2005:** Passed Senate with an amendment by Unanimous Consent.
- **May 24, 2005:** Received in the Senate and Read twice and referred to the Committee on Finance.
- **May 23, 2005:** Mr. Johnson, Sam moved to suspend the rules and pass the bill, as amended.
- **May 23, 2005:** Considered under suspension of the rules. (consideration: CR H3712-3714)
- **May 23, 2005:** DEBATE - The House proceeded with forty minutes of debate on H.R. 1499.
- **May 23, 2005:** Passed/agreed to in House: On motion to suspend the rules and pass the bill, as amended Agreed to by voice vote.(text: CR H3712)
- **May 23, 2005:** On motion to suspend the rules and pass the bill, as amended Agreed to by voice vote. (text: CR H3712)
- **May 23, 2005:** Motion to reconsider laid on the table Agreed to without objection.
- **May 23, 2005:** The title of the measure was amended. Agreed to without objection.
- **Apr 6, 2005:** Introduced in House
- **Apr 6, 2005:** Introduced in House
- **Apr 6, 2005:** Referred to the House Committee on Ways and Means.