Bill Fact Sheet – December 5, 2025 https://legilist.com Bill page: https://legilist.com/bill/109/hr/294

HR 294

To amend the Internal Revenue Code of 1986 to extend to civilian employees of the Department of Defense serving in combat zones the tax treatment allowed to members of the Armed Forces serving in combat zones.

Congress: 109 (2005–2007, Ended)

Chamber: House
Policy Area: Taxation
Introduced: Jan 20, 2005

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (Jan 20, 2005)

Official Text: https://www.congress.gov/bill/109th-congress/house-bill/294

Sponsor

Name: Rep. Hefley, Joel [R-CO-5]

Party: Republican • State: CO • Chamber: House

Cosponsors (4 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Platts, Todd Russell [R-PA-19]	$R \cdot PA$		Jun 17, 2005
Rep. Michaud, Michael H. [D-ME-2]	D · ME		Sep 7, 2005
Rep. Jones, Walter B., Jr. [R-NC-3]	$R \cdot NC$		Apr 4, 2006
Rep. Higgins, Brian [D-NY-27]	$D \cdot NY$		Sep 7, 2006

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jan 20, 2005

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Jan 20, 2005)

Amends the Internal Revenue Code to: (1) exclude from gross income compensation earned by certain Department of Defense civilian employees on active service in a combat zone; (2) qualify such employees for reduced estate tax rates; and (3) exempt such employees from the toll tax on telephone service originating within a combat zone.

Actions Timeline • Jan 20, 2005: Introduced in House • Jan 20, 2005: Introduced in House • Jan 20, 2005: Referred to the House Committee on Ways and Means.