

## S 1593

Defenders of Freedom Tax Relief Act of 2007

**Congress:** 110 (2007–2009, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Jun 12, 2007

**Current Status:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S7548-7553)

**Latest Action:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S7548-7553)  
(Jun 12, 2007)

**Official Text:** <https://www.congress.gov/bill/110th-congress/senate-bill/1593>

### Sponsor

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**Name:** Sen. Baucus, Max [D-MT]

**Party:** Democratic • **State:** MT • **Chamber:** Senate

Cosponsors (30 total)

| Cosponsor                            | Party / State | Role | Date Joined  |
|--------------------------------------|---------------|------|--------------|
| Sen. Bingaman, Jeff [D-NM]           | D · NM        |      | Jun 12, 2007 |
| Sen. Cantwell, Maria [D-WA]          | D · WA        |      | Jun 12, 2007 |
| Sen. Conrad, Kent [D-ND]             | D · ND        |      | Jun 12, 2007 |
| Sen. Grassley, Chuck [R-IA]          | R · IA        |      | Jun 12, 2007 |
| Sen. Kerry, John F. [D-MA]           | D · MA        |      | Jun 12, 2007 |
| Sen. Lincoln, Blanche L. [D-AR]      | D · AR        |      | Jun 12, 2007 |
| Sen. Roberts, Pat [R-KS]             | R · KS        |      | Jun 12, 2007 |
| Sen. Rockefeller, John D., IV [D-WV] | D · WV        |      | Jun 12, 2007 |
| Sen. Salazar, Ken [D-CO]             | D · CO        |      | Jun 12, 2007 |
| Sen. Schumer, Charles E. [D-NY]      | D · NY        |      | Jun 12, 2007 |
| Sen. Smith, Gordon H. [R-OR]         | R · OR        |      | Jun 12, 2007 |
| Sen. Snowe, Olympia J. [R-ME]        | R · ME        |      | Jun 12, 2007 |
| Sen. Stabenow, Debbie [D-MI]         | D · MI        |      | Jun 12, 2007 |
| Sen. Crapo, Mike [R-ID]              | R · ID        |      | Jun 13, 2007 |
| Sen. Lott, Trent [R-MS]              | R · MS        |      | Jun 13, 2007 |
| Sen. Reid, Harry [D-NV]              | D · NV        |      | Jun 13, 2007 |
| Sen. Wyden, Ron [D-OR]               | D · OR        |      | Jun 13, 2007 |
| Sen. Dorgan, Byron L. [D-ND]         | D · ND        |      | Jun 14, 2007 |
| Sen. Domenici, Pete V. [R-NM]        | R · NM        |      | Jun 19, 2007 |
| Sen. Nelson, Ben [D-NE]              | D · NE        |      | Jun 19, 2007 |
| Sen. Obama, Barack [D-IL]            | D · IL        |      | Jun 19, 2007 |
| Sen. Durbin, Richard J. [D-IL]       | D · IL        |      | Jun 20, 2007 |
| Sen. Klobuchar, Amy [D-MN]           | D · MN        |      | Jun 20, 2007 |
| Sen. Menendez, Robert [D-NJ]         | D · NJ        |      | Jun 20, 2007 |
| Sen. Nelson, Bill [D-FL]             | D · FL        |      | Jun 20, 2007 |
| Sen. Warner, John [R-VA]             | R · VA        |      | Jun 25, 2007 |
| Sen. Johnson, Tim [D-SD]             | D · SD        |      | Jun 26, 2007 |
| Sen. Tester, Jon [D-MT]              | D · MT        |      | Jun 29, 2007 |
| Sen. Sessions, Jeff [R-AL]           | R · AL        |      | Jul 17, 2007 |
| Sen. Bayh, Evan [D-IN]               | D · IN        |      | Dec 19, 2007 |

Committee Activity

| Committee         | Chamber | Activity    | Date         |
|-------------------|---------|-------------|--------------|
| Finance Committee | Senate  | Referred To | Jun 12, 2007 |

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Defenders of Freedom Tax Relief Act of 2007 - Amends Internal Revenue Code provisions relating to military personnel to: (1) extend the limitation period for filing tax refund claims resulting from Department of Veterans Affairs (VA) disability determinations; (2) make permanent the taxpayer election to treat combat zone compensation as earned income for purposes of the earned income tax credit; (3) treat differential wage payments made to active duty members of the uniformed services as wages for retirement plan purposes; (4) make permanent the exemption from the 10% penalty for premature retirement plan distributions made by active duty military personnel; (5) treat state payments to members of the uniformed services as qualified military benefits for purposes of the tax exclusion of such benefits; (6) make permanent the authority of the Social Security Administration to disclose tax return information to the VA for purposes of determining eligibility for certain veterans benefit programs; (7) extend through 2010 mortgage bond financing exemption rules for certain veterans; (8) make permanent the tax exclusion of gain from the sale of a principal residence by certain members of the Intelligence Community; (9) allow unlimited tax-free rollovers of military death gratuities to Roth individual retirement accounts (Roth IRAs); (10) allow employers a tax credit for differential wage payments made to active duty military personnel; and (11) set forth tax rules for U.S. citizens and certain permanent residents (expatriates) who relinquish their citizenship or residency to avoid U.S taxation.

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### **Actions Timeline**

- **Jun 12, 2007:** Introduced in Senate
- **Jun 12, 2007:** Sponsor introductory remarks on measure. (CR S7548)
- **Jun 12, 2007:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S7548-7553)