

S 3272

A bill to provide that members of the Armed Forces performing services in the Sinai Peninsula of Egypt shall be entitled to tax benefits in the same manner as if such services were performed in a combat zone.

Congress: 114 (2015–2017, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jul 14, 2016

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Jul 14, 2016)

Official Text: <https://www.congress.gov/bill/114th-congress/senate-bill/3272>

Sponsor

Name: Sen. Cornyn, John [R-TX]

Party: Republican • **State:** TX • **Chamber:** Senate

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jul 14, 2016

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
114 HR 5924	Identical bill	Jul 21, 2016: Referred to the House Committee on Ways and Means.

This bill amends the Internal Revenue Code to require a qualified hazardous duty area to be treated in the same manner as a combat zone for certain tax provisions.

A "qualified hazardous duty area" is the Sinai Peninsula of Egypt if a member of the Armed Forces performs services in such location that qualify for special pay for duty subject to hostile fire or imminent danger.

The requirement applies to specified tax provisions relating to:

- the special rule where a deceased spouse was in missing status;
- the exclusion from gross income of certain combat pay of members of the Armed Forces;
- income taxes of members of the Armed Forces on death;
- combat zone-related deaths of members of the Armed Forces;
- the definition of wages relating to combat pay for members of the Armed Forces;
- the taxation of phone service originating from a combat zone from members of the Armed Forces;
- joint tax returns where an individual is in missing status; and
- additional time for individuals serving in combat zones to file returns, pay taxes, and perform other specified acts.

Actions Timeline

- **Jul 14, 2016:** Introduced in Senate
- **Jul 14, 2016:** Read twice and referred to the Committee on Finance.