

HR 7377

Children of Fallen Servicemembers AMT Relief Act

Congress: 115 (2017–2019, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Dec 20, 2018

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

Latest Action: Referred to the House Committee on Ways and Means. (Dec 20, 2018)

Official Text: <https://www.congress.gov/bill/115th-congress/house-bill/7377>

Sponsor

Name: Rep. Larsen, Rick [D-WA-2]

Party: Democratic • **State:** WA • **Chamber:** House

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Dec 20, 2018

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Dec 20, 2018)

Children of Fallen Servicemembers AMT Relief Act

This bill amends the Internal Revenue Code, with respect to the individual alternative minimum tax (AMT), to specify that any annuity paid under the Department of Defense (DOD) Survivor Benefit Plan is considered earned income of a child. This prevents the benefits paid to children from being subject to the AMT. (The DOD program provides a lifetime annuity to survivors of military service members and retirees.)

Actions Timeline

- **Dec 20, 2018:** Introduced in House
- **Dec 20, 2018:** Referred to the House Committee on Ways and Means.