

HR 2157

To provide that members of the Armed Forces performing services in Kenya, Mali, Burkina Faso, and Chad shall be entitled to tax benefits in the same manner as if such services were performed in a combat zone.

Congress: 119 (2025–2027, Current)

Chamber: House

Policy Area: Taxation

Introduced: Mar 14, 2025

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

Latest Action: Referred to the House Committee on Ways and Means. (Mar 14, 2025)

Official Text: <https://www.congress.gov/bill/119th-congress/house-bill/2157>

Sponsor

Name: Rep. Panetta, Jimmy [D-CA-19]

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

Cosponsors (17 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Carbajal, Salud O. [D-CA-24]	D · CA		Mar 14, 2025
Rep. Davis, Donald G. [D-NC-1]	D · NC		Mar 14, 2025
Rep. Houlahan, Chrissy [D-PA-6]	D · PA		Mar 14, 2025
Rep. Hudson, Richard [R-NC-9]	R · NC		Mar 14, 2025
Rep. Kelly, Trent [R-MS-1]	R · MS		Mar 14, 2025
Rep. Kiggans, Jennifer A. [R-VA-2]	R · VA		Mar 14, 2025
Rep. McCormick, Richard [R-GA-7]	R · GA		Mar 14, 2025
Rep. Messmer, Mark [R-IN-8]	R · IN		Mar 14, 2025
Rep. Mills, Cory [R-FL-7]	R · FL		Mar 14, 2025
Rep. Moore, Blake D. [R-UT-1]	R · UT		Mar 14, 2025
Rep. Moulton, Seth [D-MA-6]	D · MA		Mar 14, 2025
Rep. Nunn, Zachary [R-IA-3]	R · IA		Mar 14, 2025
Rep. Schneider, Bradley Scott [D-IL-10]	D · IL		Mar 14, 2025
Rep. Scott, Austin [R-GA-8]	R · GA		Mar 14, 2025
Rep. Van Orden, Derrick [R-WI-3]	R · WI		Mar 14, 2025
Rep. Fallon, Pat [R-TX-4]	R · TX		Mar 24, 2025
Rep. Fitzpatrick, Brian K. [R-PA-1]	R · PA		Mar 24, 2025

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Mar 14, 2025

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Mar 14, 2025)

This bill treats Kenya, Mali, Burkina Faso, and Chad as combat zones for purposes of determining eligibility for certain federal tax benefits available to members of the U.S. Armed Forces. (Conditions apply.)

Specifically, under the bill, a qualified hazardous duty area is treated as a combat zone for purposes of

- determining the filing status of an individual whose spouse is missing in action;
- excluding compensation received by a member of the Armed Forces serving in a combat zone from gross income and wages subject to withholding;
- forgiving the income tax liability of a member of the Armed Forces who dies in a combat zone;
- certain estate tax rules applicable to a member of the Armed Forces who dies in a combat zone or as a result of an injury, wound, or disease suffered while in a combat zone;
- the exemption from the federal excise tax imposed on certain telephone services for telephone calls originating from a combat zone by a member of the Armed Forces; and
- postponing certain federal tax deadlines (e.g., filing a tax return, paying taxes, and claiming a tax refund) for a member of the Armed Forces serving in a combat zone.

The bill defines a *qualified hazardous duty area* as Kenya, Mali, Burkina Faso, and Chad if any member of the U.S. Armed Forces is entitled to special pay (e.g., hostile fire pay and imminent danger pay) for services performed in such locations.

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