

109<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 4952

To amend the Internal Revenue Code of 1986 to expand the combat zone income tax exclusion to include income for the period of transit to the combat zone and to remove the limitation on such exclusion for commissioned officers.

---

## IN THE HOUSE OF REPRESENTATIVES

MARCH 14, 2006

Mr. JINDAL introduced the following bill; which was referred to the Committee on Ways and Means

---

## A BILL

To amend the Internal Revenue Code of 1986 to expand the combat zone income tax exclusion to include income for the period of transit to the combat zone and to remove the limitation on such exclusion for commissioned officers.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. EXPANSION OF INCOME TAX EXCLUSION FOR**  
4       **COMBAT ZONE SERVICE.**

5       (a) COMBAT ZONE SERVICE TO INCLUDE TRANSIT  
6 TO ZONE.—Section 112(c)(3) of the Internal Revenue  
7 Code of 1986 (relating to definitions) is amended by add-

1 ing at the end the following new sentence: “Such service  
2 shall include any period of direct transit to the combat  
3 zone.”.

4 (b) REMOVAL OF LIMITATION ON EXCLUSION FOR  
5 COMMISSIONED OFFICERS.—

6 (1) IN GENERAL.—Subsection (b) of section  
7 112 of the Internal Revenue Code of 1986 (relating  
8 to certain combat zone compensation of members of  
9 the Armed Forces) is repealed.

10 (2) CONFORMING AMENDMENTS.—

11 (A) Section 112(a) of such Code is amend-  
12 ed—

13 (i) by striking “below the grade of  
14 commissioned officer”, and

15 (ii) by striking “ENLISTED PER-  
16 SONNEL” in the heading and inserting “IN  
17 GENERAL”.

18 (B) Section 112(c) of such Code, as  
19 amended by subsection (a), is amended by  
20 striking paragraphs (1) and (5) and by redesign-  
21 ating paragraphs (2), (3), and (4) as para-  
22 graphs (1), (2), and (3), respectively.

1           (c) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to months beginning after the date  
3 of the enactment of this Act.

○