

103^D CONGRESS
1ST SESSION

H. R. 479

To amend the Internal Revenue Code of 1986 to provide that military personnel stationed outside the United States are no longer excluded from the earned income credit, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 6, 1993

Mr. SLATTERY 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 provide that military personnel stationed outside the United States are no longer excluded from the earned income credit, and for other purposes.

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. MILITARY PERSONNEL STATIONED OUTSIDE**

4 **THE UNITED STATES NO LONGER EXCLUDED**

5 **FROM EARNED INCOME CREDIT, ETC.**

6 (a) IN GENERAL.—Subparagraph (E) of section
7 32(c)(3) of the Internal Revenue Code of 1986 (defining
8 qualified child) is amended by adding at the end thereof

1 the following new sentence: “The preceding sentence shall
2 not apply during any period during which the taxpayer
3 is stationed outside the United States while serving on ex-
4 tended active duty (as defined in section 1034(h)(3)) with
5 the Armed Forces of the United States.”

6 (b) REPORTING OF MILITARY EARNED INCOME.—
7 Subsection (a) of section 6051 of such Code (relating to
8 receipts for employees) is amended by striking “and” at
9 the end of paragraph (8), by striking the period at the
10 end of paragraph (9) and by inserting “, and”, and by
11 inserting after paragraph (9) the following new paragraph:

12 “(10) in the case of an employee who is a mem-
13 ber of the Armed Forces of the United States, such
14 employee’s earned income as determined for pur-
15 poses of section 32 (relating to earned income cred-
16 it).”

17 (c) ADVANCE PAYMENT OF EARNED INCOME CREDIT
18 BASED ON MILITARY EARNED INCOME.—Paragraph (1)
19 of section 3507(c) of such Code (defining earned income
20 advance amount) is amended by adding at the end thereof
21 the following new sentence: “In the case of an employee
22 who is a member of the Armed Forces of the United
23 States, the earned income advance amount shall be deter-
24 mined by taking into account such employee’s earned in-
25 come as determined for purposes of section 32.”

1 (d) EFFECTIVE DATES.—

2 (1) SUBSECTION (a).—The amendment made
3 by subsection (a) shall apply to taxable years begin-
4 ning after December 31, 1993.

5 (2) SUBSECTIONS (b) AND (c).—The amend-
6 ments made by subsections (b) and (c) shall apply
7 to remuneration paid after December 31, 1993.

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