

103<sup>D</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 494

To provide that members of the Armed Forces performing services in the relief effort in Somalia shall be entitled to certain tax benefits in the same manner as if such services were performed in a combat zone.

---

## IN THE HOUSE OF REPRESENTATIVES

JANUARY 20, 1993

Mr. REYNOLDS (for himself, Mr. MCHUGH, Mr. WHEAT, Mr. BAKER of Louisiana, Mr. OWENS, and Mr. MONTGOMERY) introduced the following bill; which was referred to the Committee on Ways and Means

---

## A BILL

To provide that members of the Armed Forces performing services in the relief effort in Somalia shall be entitled to certain tax benefits in the same manner as if such services were performed in a combat zone.

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. TREATMENT OF INDIVIDUALS PERFORMING**  
4 **SERVICES IN OPERATION RESTORE HOPE.**

5 (a) GENERAL RULE.—Any individual who performs  
6 Operation Restore Hope services shall be entitled to the  
7 benefits of the following provisions of the Internal Revenue  
8 Code of 1986 in the same manner as if such services were

1 performed in an area designated by the President of the  
2 United States by Executive order as a “combat zone” for  
3 purposes of section 112 of such Code:

4 (1) Section 112 (relating to exclusion of combat  
5 pay).

6 (2) Section 692 (relating to income taxes of  
7 members of Armed Forces on death).

8 (3) Section 2201 (relating to members of the  
9 Armed Forces dying in combat zone or by reason of  
10 combat-zone incurred wounds).

11 (4) Section 7508 (relating to time for perform-  
12 ing certain acts postponed by reason of service in  
13 combat zone).

14 (b) OPERATION RESTORE HOPE SERVICES.—For  
15 purposes of this section, the term “Operation Restore  
16 Hope services” means any services in the Armed Forces  
17 of the United States if—

18 (1) such services are performed in the area des-  
19 igned by the President pursuant to this paragraph  
20 as the “Operation Restore Hope area”, and

21 (2) such services are performed during the pe-  
22 riod beginning on December 3, 1992, and ending on  
23 the date designated by the President by Executive  
24 order as the date on which substantial involvement

1 in relief efforts in Somalia by United States Armed  
2 Forces has terminated.

3 For purposes of subsection (a)(4), services in support of  
4 the Armed Forces of the United States shall be treated  
5 in the same manner as services in such Armed Forces.

6 (c) EFFECTIVE DATE.—The provisions of this sub-  
7 section shall apply to periods beginning on or after  
8 December 3, 1992.

○