

103D CONGRESS
1ST SESSION

H. R. 736

To amend the Internal Revenue Code of 1986 to exclude from gross income the qualified military benefits received by retired military personnel serving as administrators or instructors in the Junior Reserve Officers' Training Corps.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 2, 1993

Mr. RAHALL (for himself, Mr. MONTGOMERY, Mr. GINGRICH, Mr. SOLOMON, Mr. PARKER, Mr. SCHIFF, Mr. LEWIS of Florida, and Mr. PICKETT) 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 exclude from gross income the qualified military benefits received by retired military personnel serving as administrators or instructors in the Junior Reserve Officers' Training Corps.

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

1 **SECTION 1. EXCLUSION FOR QUALIFIED MILITARY BENE-**
2 **FITS RECEIVED BY RETIRED MILITARY PER-**
3 **SONNEL SERVING AS ADMINISTRATORS OR**
4 **INSTRUCTORS IN JUNIOR RESERVE OFFI-**
5 **CERS' TRAINING CORPS.**

6 (a) IN GENERAL.—Subsection (b) of section 134 of
7 the Internal Revenue Code of 1986 (relating to exclusion
8 for certain military benefits) is amended by adding at the
9 end the following new paragraph:

10 “(4) RETIRED MEMBERS SERVING AS ADMINIS-
11 TRATORS OR INSTRUCTORS IN JUNIOR RESERVE OF-
12 FICERS' TRAINING CORPS.—This subsection shall be
13 applied without regard to section 2031(d)(2) of title
14 10, United States Code.”

15 (b) EFFECTIVE DATE.—The amendment made by
16 this section shall apply to taxable years beginning after
17 the date of the enactment of this Act.

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