

103D CONGRESS  
1ST SESSION

# H. R. 786

To amend the Internal Revenue Code of 1986 to clarify the exclusion from gross income for veterans' benefits.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 3, 1993

Mr. MONTGOMERY (for himself, Mr. STUMP, Mr. EVANS, Mr. ROWLAND, Mr. SLATTERY, Mr. SANGMEISTER, and Mr. BISHOP) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to clarify the exclusion from gross income for veterans' benefits.

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. CLARIFICATION OF TREATMENT OF VETERANS'**

4 **BENEFITS.**

5 (a) IN GENERAL.—Paragraph (1) of section 134(b)  
6 of the Internal Revenue Code of 1986 (relating to quali-  
7 fied military benefit) is amended by adding at the end  
8 thereof the following new flush sentence:

9 “For purposes of this paragraph and notwithstand-  
10 ing paragraph (3), the term ‘qualified military bene-

1 fit' includes any allowance or benefit administered  
2 by the Secretary of Veterans Affairs.”

3 (b) EFFECTIVE DATE.—The amendment made by  
4 subsection (a) shall apply to taxable years beginning on  
5 or after January 1, 1984.

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