

107TH CONGRESS
1ST SESSION

H. R. 3137

To amend the Internal Revenue Code of 1986 to exclude from gross income certain terrorist attack zone compensation of civilian uniformed personnel.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 16, 2001

Mr. FORBES (for himself and Mr. FOSSELLA) 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 certain terrorist attack zone compensation of civilian uniformed personnel.

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. SHORT TITLE.**

4 This Act may be cited as the “Terrorist Response
5 Tax Exemption Act”.

6 **SEC. 2. EXCLUSION OF CERTAIN TERRORIST ATTACK ZONE**
7 **COMPENSATION OF CIVILIAN UNIFORMED**
8 **PERSONNEL.**

9 (a) IN GENERAL.—Part III of subchapter B of chap-
10 ter 1 of the Internal Revenue Code of 1986 (relating to

1 items specifically excluded from gross income) is amended
2 by inserting after section 112 the following new section:

3 **“SEC. 112A. CERTAIN TERRORIST ATTACK ZONE COM-**
4 **PENSATION OF CIVILIAN UNIFORMED PER-**
5 **SONNEL.**

6 “(a) IN GENERAL.—Gross income does not include
7 compensation received by a civilian uniformed employee
8 for any month during any part of which such employee
9 provides security, safety, fire management, or medical
10 services in a terrorist attack zone.

11 “(b) DEFINITIONS.—For purposes of this section—

12 “(1) CIVILIAN UNIFORMED EMPLOYEE.—The
13 term ‘civilian uniformed employee’ means any non-
14 military individual employed by a Federal, State, or
15 local government (or any agency or instrumentality
16 thereof) for the purpose of maintaining public order,
17 establishing and maintaining public safety, or re-
18 sponding to medical emergencies.

19 “(2) TERRORIST ATTACK ZONE.—The term
20 ‘terrorist attack zone’ means any area designated by
21 the President or any applicable State or local au-
22 thority (as determined by the Secretary) to be an
23 area in which occurred a violent act or acts which—

1 “(A) were dangerous to human life and a
2 violation of the criminal laws of the United
3 States or of any State, and

4 “(B) would appear to be intended to in-
5 timidate or coerce a civilian population, influ-
6 ence the policy of a government by intimidation,
7 or affect the conduct of a government by assas-
8 sination or kidnapping.

9 “(3) COMPENSATION.—The term ‘compensa-
10 tion’ does not include pensions and retirement pay.”.

11 (b) CONFORMING AMENDMENTS.—

12 (1) Section 3401(a)(1) of the Internal Revenue
13 Code of 1986 is amended by inserting “or section
14 112A (relating to certain terrorist attack zone com-
15 pensation of civilian uniformed personnel)” after
16 “United States”).

17 (2) The table of sections for part III of sub-
18 chapter B of chapter 1 of such Code is amended by
19 inserting after the item relating to section 112 the
20 following new item:

“Sec. 112A. Certain terrorist attack zone compensation of civilian
uniformed personnel.”.

21 (c) EFFECTIVE DATE.—The amendments made by
22 this section shall apply to taxable years ending on or after
23 September 11, 2001.

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