

104TH CONGRESS
1ST SESSION

H. R. 2778

To provide that members of the Armed Forces performing services for the peacekeeping effort in the Republic of Bosnia and Herzegovina 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

DECEMBER 14, 1995

Mr. BUNNING of Kentucky 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 for the peacekeeping effort in the Republic of Bosnia and Herzegovina 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 JOINT ENDEAVOR.**

5 (a) GENERAL RULE.—Any individual who performs
6 Operation Joint Endeavor services shall be entitled to the
7 benefits of the following provisions of the Internal Revenue

1 Code of 1986 in the same manner as if such services were
2 performed in an area designated by the President of the
3 United States by Executive order as a “combat zone” for
4 purposes of section 112 of such Code:

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

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

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

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

15 (b) OPERATION JOINT ENDEAVOR SERVICES.—For
16 purposes of this section, the term “Operation Joint En-
17 deavor services” means any services in the Armed Forces
18 of the United States if—

19 (1) such services are performed in the area des-
20 ignated by the President pursuant to this paragraph
21 as the “Operation Joint Endeavor area”, and

22 (2) such services are performed during the pe-
23 riod beginning on December 4, 1995, and ending on
24 the date designated by the President by Executive
25 order as the date on which substantial involvement

1 in peacekeeping efforts in the Republic of Bosnia
2 and Herzegovina by United States Armed Forces
3 has terminated.

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

7 (c) EFFECTIVE DATE.—The provisions of this section
8 shall apply to periods beginning on or after December 4,
9 1995.

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