

104TH CONGRESS
2D SESSION

H. R. 2879

To provide that individuals performing services for the peacekeeping effort in the Republic of Bosnia and Herzegovina shall be entitled to tax benefits in the same manner as if such services were performed in a combat zone.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 25, 1996

Mr. GIBBONS (for himself, Mr. RANGEL, Mr. STARK, Mr. JACOBS, Mr. FORD, Mr. MATSUI, Mrs. KENNELLY, Mr. COYNE, Mr. LEVIN, Mr. CARDIN, Mr. McDERMOTT, Mr. KLECZKA, Mr. LEWIS of Georgia, Mr. PAYNE of Virginia, Mr. NEAL of Massachusetts, and Mr. McNULTY) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To provide that individuals performing services for the peacekeeping effort in the Republic of Bosnia and Herzegovina shall be entitled to 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,*

1 **SECTION 1. TREATMENT OF INDIVIDUALS PERFORMING**
2 **SERVICES IN THE JOINT ENDEAVOR AREA OF**
3 **OPERATIONS.**

4 (a) **GENERAL RULE.**—Any individual who performs
5 Joint Endeavor services (and the spouse of such individ-
6 ual) shall be entitled to the benefits of the following provi-
7 sions of the Internal Revenue Code of 1986 in the same
8 manner as if such services were performed in an area des-
9 ignated by the President of the United States by Executive
10 order as a combat zone for purposes of section 112 of such
11 Code:

12 (1) Section 112 (relating to the exclusion of
13 certain combat pay of members of the Armed
14 Forces).

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

17 (3) Section 2201 (relating to members of the
18 Armed Forces dying in combat zone or by reason of
19 combat-zone-incurred wounds, etc.).

20 (4) Section 7508 (relating to time for perform-
21 ing certain acts postponed by reason of service in
22 combat zone).

23 (5) Section 3401(a)(1) (defining wages relating
24 to combat pay for members of the Armed Forces).

25 (6) Section 2(a)(3) (relating to special rule
26 where deceased spouse was in missing status).

1 (7) Section 6013(f)(1) (relating to joint return
2 where individual is in missing status).

3 (8) Section 4253(d) (relating to the taxation of
4 phone service originating from a combat zone from
5 members of the Armed Forces).

6 (b) JOINT ENDEAVOR SERVICES.—For purposes of
7 this section, the term “Joint Endeavor services” means
8 any services in the Armed Forces of the United States
9 or in support of such Armed Forces if—

10 (1) such services are performed in the area des-
11 igned by the President pursuant to this paragraph
12 as the “Joint Endeavor Area of Operations”, and

13 (2) such services are performed during the pe-
14 riod beginning on the date designated by the Presi-
15 dent by Executive order as the commencement of the
16 Joint Endeavor Area of Operations and ending on
17 the date designated by the President by Executive
18 order as the termination of such operations.

19 (c) EXCLUSION OF COMBAT PAY FROM WITHHOLD-
20 ING LIMITED TO AMOUNT EXCLUDABLE FROM GROSS IN-
21 COME.—Paragraph (1) of section 3401(a) of the Internal
22 Revenue Code of 1986 (defining wages) is amended by in-
23 serting before the semicolon the following: “to the extent
24 remuneration for such service is excludable from gross in-
25 come under such section”.

1 (d) EFFECTIVE DATE.—The provisions of, and
2 amendment made by, this section shall take effect on No-
3 vember 21, 1995.

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