

108TH CONGRESS
1ST SESSION

H. R. 3019

To amend title 10, United States Code, to increase the military death gratuity from \$6,000 to \$12,000 and to provide that such death gratuity shall be excluded from gross income under the Internal Revenue Code of 1986.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 5, 2003

Mr. MCGOVERN introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Armed Services, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To amend title 10, United States Code, to increase the military death gratuity from \$6,000 to \$12,000 and to provide that such death gratuity shall be excluded from gross income under the Internal Revenue Code of 1986.

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. INCREASE IN DEATH GRATUITY PAYABLE WITH**
2 **RESPECT TO DECEASED MEMBERS OF THE**
3 **ARMED FORCES.**

4 (a) **AMOUNT OF DEATH GRATUITY.**—Section
5 1478(a) of title 10, United States Code, is amended by
6 striking “\$6,000” and inserting “\$12,000”.

7 (b) **EFFECTIVE DATE.**—The amendment made by
8 subsection (a) shall apply with respect to deaths occurring
9 on or after September 11, 2001.

10 **SEC. 2. DEATH GRATUITY EXCLUDIBLE FROM FEDERAL IN-**
11 **COME TAXATION.**

12 (a) **IN GENERAL.**—Paragraph (1) of section 134(b)
13 of the Internal Revenue Code of 1986 (relating to certain
14 military benefits) is amended by adding at the end the
15 following new flush sentence:

16 “Such term shall include any death gratuity to
17 which the limitation in section 1478(a) of title 10,
18 United States Code, applies.”.

19 (b) **EFFECTIVE DATE.**—The amendment made by
20 subsection (a) shall apply to amounts paid with respect
21 to deaths occurring on or after September 11, 2001.

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